

GOVERNMENT OF INDIA.

AUDIT CODE

Volume II—APPENDICES AND FORMS

FIRST EDITION

(SECOND REPRINT)

Embodying all corrections issued to the first reprint of the First
Edition



Issued by authority of the Auditor General in India

PUBLISHED BY THE MANAGER OF PUBLICATIONS, DELHI.
PRINTED BY THE MANAGER, GOVERNMENT OF INDIA PRESS SIMLA.

1935

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APPENDICES.

APPENDIX 1.

[See Art. 1.]

THE AUDITOR GENERAL'S RULES [DATED 13TH APRIL 1926] MADE BY THE SECRETARY OF STATE FOR INDIA IN COUNCIL, UNDER SECTION 96D (1) OF THE GOVERNMENT OF INDIA ACT

1. (1) These Rules may be called the Auditor General's Rules.
- (2) They shall be deemed to have come into force on January 4, 1921.
2. In these rules —
 - (a) "Accounts" includes accounts of stores and stock, as well as accounts of money transactions,
 - (b) "Audit Officer" means any officer of the Indian Audit Department who exercises audit functions,
 - (c) "Finance and Revenue Accounts of India" means the accounts prescribed in Section 26 of the Act,
 - (d) "Indian Audit Department" means the officers and establishments subordinate to the Auditor General, which are employed upon the compilation and audit of accounts of Government transactions in India,
 - (e) "Principal Auditor" means the head of an office of accounts or of audit or of both who is immediately subordinate to the Auditor General,
 - (f) "The Act" means the Government of India Act

CONDITIONS OF EMPLOYMENT

Pay and General

- 3 The pay of the Auditor General shall be Rs 5,000 a month
- 4 The Auditor General, on vacating his office, shall not be eligible to hold any other post under the Crown in India

Leave

- 5 The Auditor General shall be entitled to leave on the conditions laid down in Section 96D of the Act and the rules in force thereunder for other officers in the civil service of the Crown in India, or, if he was not, prior to his appointment, on such conditions as may be determined by the Secretary of State in Council.

Pension

- 6 The Auditor General's service for pension shall be calculated in accordance with the provisions of Section 96B of the Act and the rules in force thereunder for other persons in the civil service of the Crown in India
- 7 The amount of the Auditor General's pension shall, if he was, prior to his appointment, in the service of the Crown in India, be calculated in accordance with the provisions of Section 96B of the Act and the rules in force thereunder for the service to which he belonged, and otherwise in accordance with such terms as the Secretary of State in Council may fix in the case of each person appointed

PROVISION FOR A TEMPORARY VACANCY OR ABSENCE FROM DUTY.

8. In the case of a temporary vacancy in the post of Auditor General, or of the absence of an Auditor General from duty, the Governor General in Council shall have power to appoint an officiating Auditor General. The salary of such officer shall be fixed in accordance with the rules in force under Section 96B of the Act regulating the salary of an officiating officer.

DUTIES AND POWERS.

General.

9. Subject to any general or special orders of the Secretary of State in Council, the Auditor General shall be—

- (i) the final audit authority in India ; and
- (ii) responsible for the efficiency of the audit of expenditure in India from the revenues of India.

He shall further be, to the extent authorised by these rules, the administrative head of the Indian Audit Department.

10. The Auditor General shall have authority—

- (i) to inspect, either personally or through any audit officer, any Government office of accounts in India ;
- (ii) to arrange for test audit in any Government office of accounts ;
- (iii) subject to any orders of the Secretary of State in Council prescribing the nature and extent of the audit to be applied to specified classes of expenditure, to frame rules in all matters pertaining to audit, particularly in respect of the method and extent of audit and the raising and pursuance of objections.

Duties and Powers as regards Audit.

11. (a) The Auditor General, without prejudice to his other audit functions, is responsible that audit is conducted with reference to the following canons, namely :—

- (1) Every public officer should exercise the same vigilance in respect of expenditure incurred from Government revenues as a person of ordinary prudence would exercise in respect of the expenditure of his own money.
- (2) Money borrowed on the security of allocated revenues should be expended on those objects only for which, as provided by rules made under the Act, money may be so borrowed. If the money is utilized on works which are not productive, arrangements should be made for the amortisation of the debt.
- (3) No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.

(4) Government revenues should not be utilised for the benefit of a particular person or section of the community unless—

- (i) the amount of expenditure involved is insignificant, or
- (ii) a claim for the amount could be enforced in a court of law, or
- (iii) the expenditure is in pursuance of a recognised policy or custom

(5) *Deleted*

(6) The amount of allowances, such as travelling allowances, granted to meet expenditure of a particular type, should be so regulated that the allowances are not on the whole sources of profit to the recipients

(b) The Auditor General or any principal auditor should bring to the notice of the Governor General in Council or the Local Government, as the case may be, any breach of one of these canons

12 The Auditor General shall, if so required by the Governor General in Council—

- (i) arrange for the audit of the accounts of the receipts of revenue of any Government department the accounts of any public or quasi public body, or any other accounts although they may not relate directly to the receipt and expenditure of Government moneys and
- (ii) arrange for the audit of stores or stock in the possession of an officer or a department of Government and for the audit of grants of land and alienations of land revenue

13 If the Auditor General considers it desirable that the whole or any part of the audit applied to Government accounts or to any other accounts which he is required to audit under Rule 12 shall be conducted in the offices

officers

14 When an objection taken in the course of audit cannot be adjusted by a principal auditor in consultation with the authorities concerned, the Auditor General may either instruct the principal auditor to withdraw the objection or require the Governor General in Council or the Local Government concerned to obtain the requisite sanction or in default, to recover the amount under objection

Provided that—

- (i) if the objection to any expenditure is based solely on the ground that such expenditure contravenes one of the canons set out in Rule 11 above, the Auditor General or principal auditor

shall withdraw such objection at the request of the Finance Department of the Government concerned if the Finance Department states that the breach of the canon and the action taken thereon by the Government will be reported as soon as possible to the Committee on Public Accounts, or, if no Committee on Public Accounts has jurisdiction in the matter, to the Secretary of State in Council, and

- (ii) if the Governor General in Council or the Local Government, as the case may be, orders in writing that the recovery of the amount under objection shall be forgone, the Auditor General or principal auditor shall withdraw such objection, but may require that the action taken shall be reported as soon as possible to the Committee on Public Accounts, or, if no Committee on Public Accounts has jurisdiction in the matter, to the Secretary of State in Council.

15. (1) The Auditor General shall, on such dates as he may prescribe, obtain from each principal auditor and from any officer of the Indian Audit Department to whom he may entrust this duty, appropriation accounts, in such form as he may prescribe, of the expenditure which came under the audit of such principal auditor or officer of the Indian Audit Department during the past official year, together with a report upon the accounts and upon the results of the audit applied to them. Any officer of Government may be called upon to provide any information necessary for the preparation of such accounts or reports. On receipt of the accounts and reports, the Auditor General shall transmit them to the Governor General in Council or to the Finance Department of the Local Government concerned with such comments as he may think fit.

(2) The Auditor General shall forward to the Secretary of State through the Governor General in Council the several reports dealing with the total expenditure in India in each year with his detailed comments on each report, and may also offer such further comments of a general nature as he may think fit.

16. (1) The Auditor General may on his own motion, and shall on reference being made to him by the Governor General in Council or by a Local Government, review any audit decision of any audit officer, and, if he thinks fit, overrule it.

(2) The Auditor General may condone an omission to make a previous reference to the Secretary of State in Council which was required by any rule or order from time to time in force, prescribing the cases in which the previous sanction of the Secretary of State in Council to expenditure is to be obtained, in cases where, when the question comes before him in audit, the failure to obtain the previous sanction of the Secretary of State in Council has involved, in his opinion, a breach of the letter rather than the spirit of the rule or order.

17 The Auditor General shall have power to require that any books, papers or writings relating to the accounts audited by the Audit Department shall be sent for inspection by him or by any other officer of the Indian Audit Department provided that—

- (i) if the Governor General in Council or the Local Government, as the case may be, certifies that the documents in question are secret, the Auditor General or other officer, as the case may be, shall accept, in lieu of such documents and as a correct account of the facts stated therein, a statement certified by the Governor General in Council or the Local Government, and
- (ii) if the documents are confidential, the officer to whom they are made over shall be responsible for preventing disclosure of their contents

Duties and Powers as regards Accounts

18 The Auditor General shall compile the Finance and Revenue Accounts of India in such form as may from time to time be prescribed by the Secretary of State in Council and shall send them to the Governor General in Council for transmission to the Secretary of State in Council. He may call upon any Government officer to furnish any information in such form as may be required for the completion of these accounts

19 The Auditor General shall have power to prescribe the forms in which accounts shall be kept in audit offices provided that no change which will affect the form of the Finance and Revenue Accounts shall be made without the previous sanction of the Secretary of State in Council

Minor changes of detail, such as the opening of new minor heads, alterations affecting minor or detailed heads, and the like are not changes "affecting the form of the Finance and Revenue Accounts" within the meaning of this rule

20 If a doubt or a dispute arises as to the major head under which a particular minor head or as to the minor head under which a particular detailed head should be included, it shall be decided by the Auditor General

21 The Auditor General shall prepare in each year a review of the balances in the books maintained by the audit department and shall send it to the Governor General in Council for submission to the Secretary of State in Council

22 The Auditor General shall have power to determine the form in which officers rendering accounts to the Indian Audit Department shall render such accounts and in which the initial accounts, from which the accounts so rendered are compiled or on which they are based, shall be maintained

23. The Auditor General shall supply, or shall arrange that officers subordinate to him supply, any information required by the Governor General in Council or by a Local Government which can be derived from the accounts maintained in the offices under his control.

24. The Auditor General shall arrange that such assistance as may be required shall be rendered by the officers of the Indian Audit Department to the Governor General in Council, the Local Governments and other authorities in the preparation of their annual budget estimates.

25. If in any case the Secretary of State in Council has declared that the maintenance of the provincial accounts of a specified province or of the accounts of any department of the Central Government is transferred to an authority (hereinafter referred to as the said authority) other than the Auditor General, the duties and powers of the Auditor General, in relation to the accounts of such province or department, shall be governed by the following provisions, namely :—

- (1) The officers and establishments employed upon the maintenance of such accounts shall not be subordinate to the Auditor General, but the Auditor General shall be responsible for the inclusion of the accounts in the Finance and Revenue Accounts of India and shall have power to prescribe the form in which and the time or times at which the accounts shall be submitted to him for audit and for such inclusion ;
- (2) The appropriation accounts referred to in sub-rule (i) of Rule 15 shall be prepared by the said authority in such form as he may, with the concurrence of the Auditor General, determine, and shall be transmitted, by such date as the Auditor General may prescribe, to the officer of the Indian Audit Department to whom the Auditor General has entrusted the duty of reporting thereon. The Auditor General shall thereafter obtain and dispose of the appropriation accounts and of the report thereon of the aforesaid officer of the Indian Audit Department in accordance with the provisions of Rule 15 ;
- (3) The Auditor General shall exercise the powers and perform the duties conferred and imposed upon him by Rule 20 and Rule 21, but shall not be bound by the provisions of Rule 23 or Rule 24.

Powers of Expenditure.

26. The Auditor General shall exercise no powers of incurring expenditure without previous sanction other than such powers as may be delegated to him by the Governor General in Council.

27. The Governor General in Council shall arrange that sanctions to expenditure accorded by the Auditor General shall be audited by some officer unconnected with the audit department in India.

Administrative Powers over the Indian Audit Department.

28 The Auditor General may—

- (i) in the case of officers of the Indian Audit Department below the rank of Deputy Auditor General, transfer, censure, suspend or degrade any such officer, withhold from him any increment or increments of pay, recover from his pay the whole or part of any pecuniary loss caused by him to Government by negligence or breach of orders, promote him to any grade or post in the Indian Audit Department below the rank of Deputy Auditor General or declare him to be permanently unfit for promotion, grant him any leave that may be admissible under rule, and exercise the powers of a Local Government under the Government Servants' Conduct Rules
- (ii) in the case of officers of the Indian Audit Department of any grade lower than Class I, delegate to any officer of the Indian Audit Department the power of granting any leave that may be admissible under rule

29 The Auditor General may sanction the grant to any officer of the Indian Audit Department of such pension as is admissible under Section 96B of the Act and the rules in force thereunder

30 The Auditor General may dismiss from service any officer of the Indian Audit Department other than an officer appointed thereto by the Secretary of State in Council or the Governor General in Council

31 Nothing in this Part shall be deemed to affect any right of appeal which any officer of the Indian Audit Department may possess under the Act or rules made thereunder or under any general or special orders of the Secretary of State in Council or the Governor General in Council

REPEAL

32 The Rules made by the Secretary of State in Council under Section 96D of the Act on January 1, 1921, as subsequently amended are hereby repealed

APPENDIX 2.

Deleted.

[N.B.—The rules defining the financial powers of the Auditor General are contained in the Book of Financial Powers issued under the authority of the Government of India. It is therefore unnecessary to repeat them in the Audit Code.]

APPENDIX 2-A.

(Referred to in Article 127-A.)

(a) List of Auditor General's sanctions which *require* audit by the Deputy Secretary to the Government of India in the Finance Department.

Nature of sanction.

Authority.

- | | |
|---|--|
| 1. To the creation of a permanent or temporary post | Rules 70 and 72 of the Book of Financial Powers. |
| 2. To increase the pay of a permanent or temporary post or of a Government servant in permanent employ. | Rules 71 and 73 of the Book of Financial Powers. |
| 3. To the revision of the permanent pay of an establishment. | Rule 74 of the Book of Financial Powers. |
| 4. To any recurring expenditure not exceeding Rs. 200 a year or non-recurring expenditure not exceeding Rs. 1,000 on any object for which no scale or limit to power of sanction is prescribed by any act, rule, code, etc. | Rule 76 of the Book of Financial Powers. |
| 5. To the writing off of irrecoverable advances and irrecoverable value of stores lost and losses of cash, due to robbery, accident, etc., etc. | Rule 77 of the Book of Financial Powers. |
| | Exception 2 to Art. 227(b), C. A C., Vol. I. |
| 6. To allow a Government servant officiating in a post on a time-scale to draw as initial pay any stage in the time-scale. | Serial No. 10, Appendix II, Supplementary Rules. |
| 7. To subsistence grant to a Government servant under suspension. | Serial No. 15, Appendix II, Supplementary Rules. |
| 8. To the appointment of a Government servant to hold temporarily or to officiate in more than one post and to fix the pay of subsidiary posts and the amount of compensatory allowances to be drawn. | Serial No. 20, Appendix II, Supplementary Rules. |
| 9. To the fixation of pay in foreign service | Serial No. 30, Appendix II, Supplementary Rules. |
| 10. To the grant of an honorarium from General Revenues. | Serial No. 3, Appendix III, Supplementary Rules. |

(a) List of Auditor General's sanctions which require audit by the Deputy Secretary to the Government of India in the Finance Department—*concl'd*

Nature of sanction	Authority.
11. To declare a Government servant to be entitled to Railway accommodation of a higher class than that prescribed for his grade	Serial No 3 Appendix III, Supplementary Rules
12 To allow daily allowance at a higher rate than that of the Government servant's grade	Serial No 18, Appendix III, Supplementary Rules
13 To allow exchange of double P T A for mileage allowance	Serial No 25, Appendix III, Supplementary Rules
14 To allow the exchange of daily for mileage allowance for the whole period of an absence from head quarters	Serial No 27, Appendix III, Supplementary Rules
15 To allow the actual cost of maintaining a camp during a sudden journey away from it	Serial No 30, Appendix III, Supplementary Rules
16 To allow T A for a journey to join a first post ..	Serial No 26, Appendix III, Supplementary Rules
17 To the grant of T A to persons not in Government service attending commissions of enquiry	Serial No 52, Appendix III, Supplementary Rules
18 To the local purchase of articles of European manufacture.	Rule 13, Appendix 4, Civil Account Code, Volume I
19 To the supply of typewriters for civil account offices	Rule 24, Appendix 5, Civil Account Code, Volume I
20 To small monthly payments to inferior servants for the supply of drinking water and for dusting offices	Rule 14 Appendix 5, Civil Account Code, Volume I
21 To the purchase of books and papers .	Rule 13, Appendix 5, Civil Account Code, Volume I
22 To telephone connections in Government offices and private residences	Article 100, Civil Account Code, Volume I
23 To the rates of live trees, etc	Rule 8, Appendix 5, Civil Account Code, Volume I
24 To the rental of buildings for the accommodation of accounts office establishment	Article 100, Civil Account Code, Volume I
25 To hot weather establishment ..	Rule 6, Appendix 5, Civil Account Code, Volume I
26 To the local purchase of articles of stationery .	Rule 21, Appendix 5, Civil Account Code, Volume I
27 To the purchase of furniture .. ..	.. ..
28 To the grant of advance increments	Fundamental Rule 27.

(b) List of Auditor General's sanctions which *do not require* audit by the Deputy Secretary to the Government of India in the Finance Department.

Nature of sanction.	Authority.
1. To re-appropriations	Rule 80, of the Book of Financial Powers.
2. To re-employment of pensioners	Article 66, Audit Code.
3. To the grant of pensions	Rule 29, Appendix I, Audit Code.
4. To the retention of Government servants in service after the age of 55—60 years.	Serial No. 21, Appendix II, Supplementary Rules.
5. To the acceptance of an honorarium from an outside source.	Serial No. 4, Appendix III, Supplementary Rules.
6. To the grant of exemptions from the rule limiting a halt on tour to 10 days.	Serial No. 26 do.
7. To halts at hill stations in excess of 10 days	Serial No. 41 do.
8. To extend the joining time admissible under rule beyond the maximum of 30 days.	Serial Nos. 69-70 do.
9. To the grant of advances including permanent advance and advances from General Provident Fund, etc.	Article 159, Civil Account Code, Volume I.
10. To commutation of pensions	Government of India, Finance Department, No. 590-E.B., dated 13th June 1922.
11. To waiving recoveries of overpayments	Article 156(4), Audit Code.

APPENDICES

APPENDIX 3

[See Art 10]

Rules defining the Financial Powers of Accountants General.*

NOTE — Additional powers specially delegated to the Accountant General Posts and Telegraphs and the Director of Railway Audit are included in the Manual of Standing Orders of the Accountant General Posts and Telegraphs and the Railway Audit Code respectively

Definitions

1 In these rules —

- (a) *Finance Department* means the Finance Department of the Government of India
- (b) *Non recurring expenditure* means expenditure sanctioned as a lump sum charge whether the money be paid as a lump sum or by instalments
- (c) *Re-appropriation* means the transfer of funds from one unit of appropriation to another such unit

Powers of sanctioning expenditure and of creating posts

2 An Accountant General may sanction expenditure or advances of public money in those cases only in which he is authorised to do so by—

- (a) the provisions of any legislative enactment for the time being in force, or of rules made under such an enactment, or
- (b) the Civil Account Code or any other code issued by, or with the approval of, the Governor General in Council, or
- (c) any order of the Governor General in Council delegating to him financial powers with reference to the provisions of a legislative enactment or to rules approved or orders issued by the Secretary of State, or
- (d) any order of the Governor General in Council laying down a scale or maximum scale of expenditure or
- (e) these rules

2 A For work in new Public Works Divisions created under proper authority an Accountant General may sanction the creation of permanent and temporary posts of Divisional Accountants on the usual time scale rate of pay, plus the usual special pay and compensatory allowance (where sanctioned by a competent authority). He may also abolish a permanent or temporary post of Divisional Accountant whenever a Division is abolished by the Local Government. This delegation carries with it the power to increase or decrease the leave reserve according to the percentage prescribed for the Province.

Powers of sanctioning the write off

2 B An Accountant General may sanction the write off of any unpriced article of office furniture and of any priced article of such furniture up to the value of Rs 150, in each case

*This term includes the Comptrollers Assam and North West Frontier Province, Director of Railway Audit, Director of Army Audit, Accountant General Posts and Telegraphs and the Audit Officer Indian Stores Department but the powers specified in Rule 3 are exercised by all Heads of Account offices under the Auditor General.

3. An Accountant General may increase or reduce the pay and allowances of inferior establishments serving under him subject to the following reservations—

- (i) that his powers do not extend to the creation or abolition of permanent posts,
- (ii) that the rates of pay and allowances do not exceed those sanctioned by the local Government for inferior establishments in its Secretariats, and
- (iii) that an addition to the pay and allowances does not have the effect of raising the total pay and allowances of a post or of a Government servant to an amount in excess of Rs. 50 a month.

NOTE.—This rule does not apply to grain compensation allowance.

4. (a) Under Rule 81 of the Book of Financial Powers, the Auditor General, has, with the consent of the Finance Department, delegated to—

(i) all Civil Accountants General including the Comptrollers, Assam and North-West Frontier Province, the Director of Army Audit and the Audit Officer, Indian Stores Department, the power to sanction temporary posts on the clerical or inferior service establishment within the total budget provision, subject to the following conditions :—

- (1) that the pay of the temporary post sanctioned does not exceed the prescribed maximum,
- (2) that no sanction involves expenditure in future years, and
- (3) that any re-appropriations made are within the recognised limits imposed by rule 7 ;

(ii) the Director of Railway Audit and the Accountant General, Posts and Telegraphs, the power to sanction temporary establishment in their own offices, subject to the following conditions and reservations :—

- (1) that this power can be exercised in respect of non-gazetted establishments only,
- (2) that no post may be sanctioned the pay of which exceeds the maximum time scale pay of clerks in his office,
- (3) that the sanction accorded in any financial year does not involve expenditure in a future financial year, and
- (4) that the cost can be met from their annual allotment for temporary establishment.

(b) The Director of Railway Audit may create temporary non-gazetted posts on pay not exceeding Rs. 500 in offices other than his own :—

- (1) for any specified period, if the pay of the post does not exceed Rs. 270.
- (2) for not more than 2 years, if the pay of the post exceeds Rs. 270.

Subject in each case to the condition that the total cost during the year does not exceed the annual limit of Rs. 10,000.

The Accountant General, Posts and Telegraphs may sanction the creation of temporary non-gazetted posts on pay not exceeding Rs 500 in offices other than his own for a period of not more than two years, subject to the condition that the total cost during the year does not exceed the annual limit of Rs 50,000.

5. An Accountant General may sanction expenditure on contingent charges and the purchase of articles for the public service subject to the provisions of the Civil Account Code and of any orders issued from time to time by the Governor General in Council.

Effect of sanction

6. Sanction to any given expenditure becomes operative as soon as funds have been appropriated to meet the expenditure, and does not become operative until funds have been so appropriated

Appropriation

7. Under Rule 81 of the Book of Financial Powers, the Auditor General has, with the consent of the Finance Department, delegated to Accountants General the powers of appropriation specified below —

Out of the supply allotted in each primary unit of appropriation, an Accountant General has full power to appropriate sums to meet expenditure falling under that unit, provided that, except with the previous consent of the Finance Department to be obtained through the Auditor General,—

- (a) supply provided for non voted items of expenditure must not be appropriated to votable items, and supply provided for voted items must not be appropriated to non votable items, and
- (b) supply must not be appropriated to any item of expenditure which has not been sanctioned by an authority empowered to sanction it.

Re appropriation

8 Under Rule 81 of the Book of Financial Powers, the Auditor General has, with the consent of the Finance Department, delegated to the Accountant General, Posts and Telegraphs and the Director of Railway Audit, the powers of re appropriation specified below —

Subject to the conditions prescribed in Rule 7 above, the Director of Railway Audit and the Accountant General, Posts and Telegraphs may re appropriate funds from any primary unit of appropriation to any other such unit, provided that, except with the previous consent of the Finance Department to be obtained through the Auditor General,—

- (a) no re appropriation shall be made to meet any expenditure, other than contingent expenditure, which is likely to involve further outlay in a future financial year, and
- (b) no re appropriation shall be made from the unit "Pay of Officers" to any other unit

APPENDIX 4.

[See Art. 25.]

Rules for the Training of Junior Officers and for Departmental Examinations.

I.—*Rules for the training of Probationers in the General List of the Indian Audit and Accounts Service.*

(1) All Probationers will, within the first six months of their appointment, spend not less than six weeks at a Treasury in order to see the initial stages of the building up of the accounts. This period will extend over the compilation of two monthly sets of accounts, the second set being prepared by the Probationers themselves and checked by the Treasury staff.

(2) No Probationer will be allowed to appear at the Lower Departmental Examination until he has completed the training at the Treasury.

(3) On passing the Lower Departmental Examination, Probationers will be allowed, as far as is compatible with the interests of the service, to choose whether they will be further trained in Railway Accounts or in the ordinary line. Should he consider it necessary, however, in the interest of the department, the Auditor General may decide for which branch any Probationer is to be trained. Those electing for training in Railway Accounts will put in a considerable period at a station, an Executive Engineer's office, a workshop and a store yard and an equal period in a Railway Audit office. The others will put in two or more months in a Sub-Divisional and a Divisional office of the Public Works Department and a longer time in a Civil Audit office.

(4) The training in the Audit office will be generally on the lines laid down in the annexed regulations (*vide* section II below), which were published with the Finance Department's Resolution No. 3496, dated the 28th December 1876.

(5) No Probationer will be allowed to appear at the Higher Departmental Examination until he has completed the training prescribed in clause (3) above.

(6) Arrangements for the training of Probationers in an outside office will be made by the Head of the Audit office to which the Probationers are attached.

1. When a probationer has to proceed to another station for the purposes of his training, his travelling allowance will be regulated as for journeys on tour, and he may be granted a halting allowance at three-fourths of the rate admissible, up to a maximum period of two months at any particular station.

(7) During the period that Probationers are in an outside office, they will submit diaries regularly to the head of the Audit office to which they are attached, but, while they are in the Audit office itself, it will be left to the head of the office to use his discretion with regard to the nature of the control which he exercises over the Probationers' work.

II —Detailed Regulations of 1876 (for the training of Junior Officers) referred to in paragraph (1) of Section I above

(1) The work of an Indian Audit office, as at present constituted, is divided into audit and account, of which the former leads up to, and prepares materials for, the latter. When therefore, a junior officer has been long enough in the office to have a general knowledge of its working, he should be attached to the audit section and make himself practically acquainted with the procedure of testing, checking and recording payments to gazetted officers establishments and pensioners and payments on account of contingent charges, and he should be required, without assistance, to audit and record the audit of some vouchers of each class.

(2) When a junior officer reports himself ready to prepare a classified abstract, the Accountant General should cause the original cash account and lists of payments received from some one Treasury in a past month to be brought up, the vouchers and schedules being first arranged in the order in which they are received from the Treasury, and the junior officer will then prepare and prove a classified abstract and objection statement which will be checked with the abstract already passed and posted and a report of any differences made to the Accountant General. In Madras * * * * * classified accounts are still submitted and in this presidency junior officers should be required to post blank forms from the separate vouchers and schedules as far as the materials serve.

(3) At this stage the junior officer should be placed in charge of the objection book of one or more districts for a few months, this work will not occupy his whole time and need not interfere with his further training.

(4) Next he must prepare, for some months either than March or April, the abstract of transfer entries and statement of disbursements' accounts, and also post the closing entries of the month on as many pages of the detail book as the Accountant General may consider sufficient to afford a fair test of his practical knowledge, the Superintendent of the compilation department will lay the papers before the Accountant General again with a report of the corrections found necessary.

(5) Next the junior officer should prepare the journal entries of a month, he should also be required to prepare rough drafts of the entries both journal and ledger to close the books of one year, and to open those of the next—the entries in fact which will be necessary in the local office to close and open the books in use at the time of his probation.

(6) At some stage in this course of training the junior officer should for some months, be put in charge of one or more accounts current with other offices both outward and inward gathering materials for the outward account from the original district accounts preparing the account current and agreeing it with the books watching the action of the other party to the amounts in adjustment and also taking the necessary steps to pass the inward amounts through the books preparing the objection statement and any letters connected with his work for the approval of the Accountant General.

(7) The necessary duration of the course of training must vary with the opportunities available and the industry and ability of the officers, and it is therefore not desirable to name any particular period; but on no account should the training be hurried, and the Accountant General must satisfy himself that the junior officer has acquired a competent knowledge of the ordinary duties of the several branches of an Accountant General's office; * * *

III.—*Rules for the Departmental Examinations of Probationers in the General List of the Indian Audit and Accounts Service.*

[See Art. 25.]

(1) The Lower and Higher Departmental Examinations will be held half-yearly, on the Monday next after the 10th May and the 10th November and following days, in the subjects detailed in schedules A and B appended.

(2) Probationers will be permitted to appear for these examinations in instalments if they notify their intention beforehand and specify the subjects, provided that any practical training that has been prescribed in those subjects has been completed.

(3) Those who obtain 40 per cent. of the marks in each of the subjects and 50 per cent. in the aggregate will be held to have passed the examination. Those who fail in an examination will be held to have passed and be exempted from re-examination in the subjects in which they obtain 60 per cent. of the marks. These marks will be taken into account in reckoning the minimum aggregate at a later examination.

(4) Those who take an examination in instalments will not be held to have passed in the subject or subjects unless they obtain 60 per cent. of the marks in each subject.

(5) An officer recruited in India to the Department will be on probation for two years and until he has passed the Higher Departmental Examination. During the probationary period, he will not be eligible for the first increment until he has passed in Lower Departmental Examination, nor for the second increment until he has passed the Higher Departmental Examination. Probationers will be counted against the sanctioned strength of the office to which they are posted after the end of two years or from the date on which the results of their having passed the Higher Departmental Examination are received in the office to which they are attached, whichever is earlier.

(6) Repeated failure to pass the Departmental Examination within a period of three years (i.e., after the sixth Departmental Examination held after a Probationer has joined the service, provided that the first examination held within six months of the date of a Probationer joining the service is not taken into account) will involve loss of appointment.

(7) The Departmental Examinations will be conducted in accordance with rules in section V and under the direction of the Auditor General, who will decide upon the marks to be awarded to each examinee.

APPENDICES

[No 4]

SCHEDULE A

LOWER DEPARTMENTAL EXAMINATION

<i>Subjects</i>	<i>Marks</i>
(1) Précis and Draft	200
(2) Political and Revenue System of India (a)	250
(3) General principles of Government Audit and Accounts as described in the Introduction to Indian Government Accounts and Audit	250
(4) Commercial Book keeping (b)	250
(5) Finance Member's Budget Speech	200
Total	1,150

(a) The following should be read :—

Chapters I, II, VI, X and XVI of Volume IV of the Imperial Gazetteer of India in (the latest date).

Chapters I and II of the pamphlet on the Land Revenue Policy of the British Government published in 1906.

Act II of 1899 (The Indian Stamp Act with the rules issued thereunder) and Act XI of 1932 (Indian Income Tax Act).

Chapters II and V of the Report on Indian Constitutional Reforms. Government of India Act—1919.

Chapters VI to XIV of Sea Customs Act.

(b) Besides a Book keeping for Accountant students and Chapters I, II and VI XI of the same author's Auditing should be read.

NOTE—The Auditor General will when necessary issue further instructions regarding any other books to be studied for these subjects.

SCHEDULE B

HIGHER DEPARTMENTAL EXAMINATION (c)

For Probationers who have undergone training in Railway Accounts

<i>Subjects</i>	<i>Marks</i>
1	250
2	250
3 the Governor General in Council Railway Accounts General paper on all branches of Railway Accounts	250
4 Railway Accounts Special paper on— (a) Open Line Expenditure audit and budgets, and Store Accounts or (b) Open Line Traffic Audit and Statistics and Railway Construction Accounts	250
Total	1,000

For others

1 Chapters I, II and IV—VI and VIII of Government Securities	250
2	250
3 the Governor General in Council Government Book keeping and Finance and Revenue Accounts	250
4 Public Works Account Code	250
Total	1,000

(c) The examination will be of a practical nature and books will be allowed

IV.—*Rules for the Departmental Examination qualifying for appointment to the Subordinate Accounts Service.*

N.B.—The rules in this section have been modified by the Auditor General's letter No. 542-N.G.E.-628-31, dated 21st April 1931.

[See Art. 49]

(1) The Departmental examination qualifying for appointment to the Subordinate Accounts Service will be held once a year in November for all Civil Audit offices and will be separate for each branch of service. It will be held in the several Civil Audit offices and be conducted, under the rules in Section V of this Appendix, by means of question papers forwarded by the Auditor General or set by the local Accountant General, as the case may be, *vide* paragraph 4 (d) below. The answers will be examined and marked by the Auditor General or local Accountant General according as the papers are set by the former or by the latter.

NOTE.—An officer who has passed the examination for any branch will not, if he appears at the examination for another branch, be required to pass again in the subjects common to the two examinations.

(2) All persons appointed direct to the Subordinate Accounts Service, who have not passed this examination, are required to sit for it under the rules in Article 50.

Graduates with not less than three years' permanent service in a Civil Audit office or as Divisional Accountants, and others with not less than five years' permanent service in a Civil Audit office or as Divisional Accountants, may be allowed to appear at the examination, if they are certified by the Accountant General to be regular in their attendance, energetic, of good moral character and business habits, to give indication of possessing aptitude for the work of a Senior Accountant, and to have a reasonable prospect of passing the examination. Except with the special sanction of the Auditor General, a candidate will not be allowed to appear at more than three examinations, though a fourth attempt may be permitted by the head of the office if the candidate obtained not less than 350 marks at the third examination. Permission to appear at any particular examination will count as one attempt, whether the candidate actually sits for the examination or not, unless he is specially allowed to withdraw his name. Such withdrawal will not be allowed unless the circumstances of the case fully justify it.

NOTE 1.—Non-graduates can count permanent service as accounts clerks in divisional or sub-divisional offices of the Public Works Department, up to a period not exceeding two years, as permanent service as Divisional Accountants for the purposes of this rule.

NOTE 2.—The total service required under this rule to make a person eligible to appear in the Examination may be made up of several periods of service, *viz.*, (1) as a Divisional Accountant, (2) as an accounts clerk (up to a limit of two years) and (3) as a clerk in an Audit office.

NOTE 3.—Service as a temporary Divisional Accountant can also count if the person concerned is, at the time of sitting for the examination, in permanent Government employ.

NOTE 4.—Extreme care should be exercised in granting the certificate referred to above.

(2A) The examination of the Commercial Branch is reserved exclusively for the following classes of men :—

- (1) Probationary Superintendents, Divisional Accountants and clerks on the staff of the Director of Commercial Audit at Headquarters or elsewhere.

*The rules relating to the Local Audit branch of the Subordinate Accounts Service do not apply to provinces in which the Local Audit Department has been transferred to the control of the Local Government.

APPENDICES

[No. 4

(2) Probationary Superintendents, Divisional Accountants, and clerks who have undergone at least six months training under the Director of Commercial Audit in commercial accountancy and audit work either at Headquarters or elsewhere, who either—

- (i) are still attached to the Commercial Section though not brought on to the strength of that Section, or
- (ii) have been appointed to some commercial accounting post in any part of India or Burma

(3) Senior Accountants and Accountants who have at some time undergone at least six months training in Commercial Accountancy and Audit work under the Director of Commercial Audit and are accepted by him as suitable candidates for the examination

(3) Accountants General will submit to the Auditor General, not later than the 15th September in each year, a statement in the following form, of the candidates for examination in the following November —

Name of candidate	If appointed direct date of appointment.	If not appointed direct								Whether regular in his attendance or not	Character			Aptitude for work of a Senior Accountant	Prospects of passing	Remarks
		Number of examinations at which he has already appeared	Total Permanent Service						As accounts clerks in Divisional or Sub Divisional Offices of the Public Works Department		Energy	Due neat habits	General			
			Both for graduates and non graduates		For non graduates only											
			As clerks of the Audit office		As Divisional Accountants											
			Y	N	Y	N	Y	N								

" Certified—

(1) that I have personally satisfied myself as to the fitness of each candidate to sit at the examination and

(2) that in respect of those candidates recommended this year, who sat at the examination held last year and failed to secure 30 per cent of the marks in the aggregate their failure last year has been duly taken into consideration.

(4) (a) The subjects of the examination and the full marks allotted to each are as follows:—

	<i>Ordinary Subject.</i>	<i>Marks.</i>
(1) Précis and Draft	— — — — —	150

Special Subjects.

I.—Ordinary Branch.

(2) Fundamental Rules, Civil Service Regulations (Pension Rules only), Leave Procedure Rules made by the Governor General in Council and instructions issued by the Auditor General in connection with Leave Procedure (Appendix 10 of the Audit Code)	200
(3) Civil Account Code, Volumes I and II, Audit Code (omitting Works audit and Public Works Inspection Rules), Treasury orders issued by the Governor General in Council under Rule 16 of the Devolution Rules, Forest Account Code and the Manuals issued by the Controller of the Currency	200
(4) Public Works Accounts Rules and Procedure, viz., (1) Public Works Account Code and (2) Works Audit and Public Works Inspection Rules	200
(5) Book-keeping, Government and Commercial, and the Account Code	150

NOTE.—“The Student's Complete Commercial Book-keeping, Accounting and Banking” by Arthur Field house has been prescribed as the text-book for the paper on Commercial book-keeping.

(6) Financial and Procedure Rules (including the Supplementary Rules issued under the Fundamental Rules) issued by the local Government (or the Government of India in the case of candidates of the offices of the Auditor General and the Accountant General, Central Revenues) which have a bearing on subjects (2), (3) and (4); and also the Public Works Department Code in the form in which it may have been authorised by the local Government or the Government of India, as the case may be	150
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II.—Local Audit Branch.

(2) Rules and Regulations for the Audit and Inspection of Accounts subject to the Audit and Inspection of the Examiner of Local Fund Accounts	250
(3) Acts of the Legislature and the Statutory Rules framed thereunder relating to the accounts referred to under (2).	250
(4) Such portions of the following as the Accountant General may prescribe—	

Fundamental Rules, Civil Service Regulations (Pension Rules only), Travelling Allowance and Leave Procedure Rules framed by the Local Government, Civil Account Code (Volumes I and II), Audit Code and Account Code	250
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(5) Commercial Book-keeping	100
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NOTE.—The note under subject (5) of the Ordinary Branch applicable to subject (5) of the Local Audit Branch also.

APPENDICES.

[No. 4]

<i>Subjects.</i>			<i>Marks</i>
III — Commercial Branch.			
(2) Special subject (2) of the Ordinary Branch ..	--	--	200
(3) Civ ..	.	.	.
ters, 1, 2, 3, 12, 16 and 17 of the Account Code ..	--	--	200
(4) The theory and practice of Book keeping as applied to trading and manufacturing concerns and the preparation of Production, Trading and Profit and Loss Accounts and Balance Sheet ..	--	--	200
(5) The theory and practice of Factory accounting, embracing stores control and costing ..	--	--	150
(6) The audit of the accounts of trading and manufacturing concerns ..	--	--	150

NOTE — For subjects (4) to (6) above the following text books are recommended for study —
 Advanced Accounts by R. N. Carter, F.C.A.

Cost Accounts by L. W. Hawkins

Auditing (a practical manual for Auditors), by L. R. Dukes

(b) In each of the subjects (2) (3) and (4) of the Ordinary and the Local Audit Branches and in subjects (2) and (3) of the Commercial Branch, there will be two papers which will be given in the following orders —

- (i) A theoretical paper to be answered without books
- (ii) A severely practical paper to be answered with books

(b) In subject (6) of the Ordinary Branch there will be two practical papers to be answered with books

Questions in special subjects (4), (5) and (6) of the Commercial Branch are to be answered without the aid of books

For the practical papers each candidate should bring with him a copy of each of the following books —

Ordinary Branch

- Civil Service Regulations with Appendices
- Fundamental Rules
- Devolution Rules
- Treasury Orders issued by the Governor General in Council.
- Audit Resolutions
- Civil Account Code, both the volumes
- Audit Code
- Account Code
- Forest Account Code
- Public Works Department Code

Public Works Account Code, with the Book of Forms.

Manuals issued by the Controller of the Currency.

Auditor General's Audit Rulings issued during 1921-22 and subsequent years and Audit Instructions.

Leave Procedure Rules made by the Governor General in Council.

Such books relating to subject (6) as the Accountant General may prescribe.

Local Audit Branch.

Civil Service Regulations with Appendices.

Fundamental Rules.

Audit Resolutions.

Civil Account Code, both the volumes.

Audit Code.

Account Code.

Leave Procedure Rules made by the Local Government and Travelling Allowance Rules made by the Local Government.

Such acts of the Legislature and books of rules and regulations as the Accountant General may prescribe.

NOTE.—Candidates for the Subordinate Accounts Service Examination are permitted to use in the examination room the Posts and Telegraphs Compilation of the Fundamental and Supplementary Rules, or any other Compilation of a similar nature, in those papers in which the use of books is allowed.

Commercial Branch.

Civil Service Regulations with Appendices.

Fundamental Rules.

Devolution Rules.

Treasury Orders issued by the Governor General in Council.

Audit Resolutions.

Civil Account Code, both volumes.

Audit Code.

Account Code.

Forest Account Code.

Leave Procedure Rules made by the Governor General in Council.

Auditor General's Audit Rulings issued during 1921-22 and subsequent years.

(c) Subject (1) is common to the three branches. If a man of the Local Audit Branch or Commercial Branch who has passed the Local Audit or Commercial examination is transferred to the Ordinary Branch, he can be appointed only to the clerical service thereof or to the Divisional Accountants' service, if eligible, and will not be entitled to promotion to the Subordinate Accounts service of the Ordinary Branch until he has passed the examination in the special subjects of the Ordinary Branch. But men of the Commercial Branch who, when they passed the Commercial Examination,

obtained 35 per cent or more of marks allotted for subjects (2) and (3) of their branch will not, on re examination for the ordinary branch, be required to appear for subjects (2) and (3) of that branch

(d) (i) The papers on the ordinary subject, on special subjects (2) to (5) of the Ordinary Branch, and on Special subjects (2) and (3) of the Commercial Branch, will be set and marked by officers selected by the Auditor General and moderated under the Auditor General's orders in his Headquarters office.

(ii) The papers in special subjects (4), (5) and (6) of the Commercial Branch will be set and marked by an Officer whom the Director of Commercial Audit nominates for the approval of the Auditor General and will be moderated by the Director of Commercial Audit

(iii) The papers on special subject (6) of the Ordinary Branch and on the special subjects of the Local Audit Branch will be set and marked by officers selected by the Accountant General and will be moderated by the Accountant General personally in each office

NOTE—Besides the above subjects it is open to the Accountant General to require Auditors of the Local Audit Branch to pass in one or more vernaculars of the province in which they are employed by whatever standard he may consider desirable

(5) In the Ordinary Branch the number of marks required to secure a pass is as follows —

Precis and Draft	35 per cent
Other subjects	.. 30 per cent in three and 40 per cent. in two These percentages must also be secured separately in the practical papers answered with the aid of books
Aggregate	40 per cent

Any candidate failing at an examination but passing in any subject with at least 60 per cent marks, separately in each paper where there is more than one paper in any subject, will not be required to appear again in that subject at a further examination

(6) In the Local Audit Branch a candidate will be considered to have passed if he obtains the following marks —

Subjects (1) to (4)	35 per cent in two and 40 per cent in two These percentages must also be secured separately in the practical papers answered with the aid of books
Commercial Book keeping	40 per cent
Aggregate	50 per cent

A candidate of this branch who shows marked excellence in any subject by passing therein with not less than 60 per cent marks separately in each paper where there is more than one paper in any subject may also be exempted from further examination in that subject in subsequent examinations if he so wishes

(7) In the Commercial Branch a candidate will be considered to have passed if he obtains the following marks —

Precis and Draft	35 per cent
Special subjects (2) and (3)	30 per cent

This percentage must also be secured separately in the practical papers answered with the aid of books.

Special subjects (4), (5) and (6)	..	..	..	..	45 per cent.
Aggregato	..	..	..	..	40 per cent.

A candidate of this branch who secures 60 per cent. in the case of Précis and Draft and Special subjects (4), (5) and (6), and 50 per cent. (separately in Theoretical and Practical papers) in the case of Special subjects (2) and (3) may be exempted from further examination in those subjects in future examinations if he so wishes.

(8) The complete results of the examination will be communicated by the Auditor General to the Head of each Audit office, the names of successful candidates being arranged in the order of merit, separately for each of the three branches.

(9) The Auditor General reserves to himself the power of allowing exceptions to these rules in very special cases.

(10) These rules may be amended or revised by the Auditor General but no general revision of the rules made at any time will be enforced for three years in respect of persons then in service.

V.—Rules for conducting the Departmental Examinations referred to in Sections III and IV of this Appendix.

(1) The examination papers are sent from the Auditor General's office, by registered post, in a sealed packet containing a separate sealed envelope for each paper set. Their receipt should be acknowledged immediately by telegram.

(2) The examination should be conducted, on the dates and according to programme prescribed by the Auditor General, by the Head of the Audit office himself, or by one of his assistants (not below the rank of a Deputy) nominated by him.

(3) The sealed packet containing the sealed envelopes in which the question papers are enclosed, should, on receipt be opened by the head of the office in the presence of the officer who is to preside at the examination or if he himself is to preside, in the presence of some other officer. The number of question papers in each envelope is given on the envelope itself. The number given on the envelope should be compared with the number of candidates appearing in each paper to verify that a sufficient number of question papers has been received.

After this comparison has been made, the envelopes should again be placed in a cover which should be sealed. This cover should be left in the personal custody of the head of the office, and must not be opened until the examination begins, the several envelopes being opened when the papers are required for distribution. The outer cover and the envelopes should be opened in the presence of the candidates.

(4) The several papers should be given out singly and the exercises should be worked out by the candidate in the presence of the presiding officer.

APPENDICES

[No 4

(5) An index number is assigned to each candidate this should be entered by him on each of his papers *instead of his name which should nowhere appear on the Proceedings*

(6) The questions need not be written out by the candidate only the answers and solutions should be written in full with the number of the question prefixed. The answers may be first worked out on waste paper. The neatness of the candidate's paper is taken into consideration in assigning marks. The paper should be of foolscap size and the candidate's index number and the date and title of the subject should be written at the top of each page.

(7) The candidate's solutions as first written out for must be surrendered to the presiding officer within the time allowed for each paper. The actual time taken by the candidate + the interval between receiving the examination paper and returning his solution paper to the presiding officer, should be stated on the back of the solution paper.

(8) The solution papers should be transmitted without alteration or
ation by sealed
to the Deputy

¹ This rule does not apply to the papers set by the Accountant General under paragraph 4(d) of Section IV of this Appendix.

(9) The presiding officer must certify that the above rules have been strictly followed by signing certificates in the form given below and explain any accidental or unavoidable deviations —

Examination 193

1 Subject* —

2 Date on which the examination is held —

3 Time taken by the candidate in answering the paper —

Index Number(s)	Begun		Ended		Remarks
	Hour	Minute	Hour	Minute	

Certified that the examination of the candidate(s) whose index number(s) is/are noted above has been conducted strictly in accordance with the prescribed rules.

The following candidate(s) did not sit for the examination —

Absent

Index No

Exempted

Index No

Dated the 193

Presiding Officer
Rank

* Theoretical and Practical papers as the case may be to be specified

APPENDIX 5.

[See Art. 95.]

Statement prescribing the periods after the expiration of which the various classes of records of the Audit office may be destroyed.

Item No. and description of Records.	No. of complete account years for which to be preserved.
<i>I.—Account Compilations.</i>	
1 Consolidated Abstracts	Permanently.
2 Journal	10
3 Ledger	10
4 District Classified Abstracts	10
5 Detail books	10
6 Works Audit Divisional Summaries (monthly)	15
<i>II.—Accounts received.</i>	
1 Treasury Cash Accounts, Lists of Payments, and Revenue Schedules.	10
1 (a) Schedules of Interest Warrants paid, Schedules of London Interest paid, and Schedules of Miscellaneous payments.	6
2 Schedules of Pension Contributions recovered from officers in Service, if received separately with the Cash Accounts. ..	5
3 Treasury Schedules on account of Public Works receipts ..	5
4 Monthly accounts of Public Works Disbursing officers, with supporting schedules, schedule dockets, lists of payments and vouchers for payments other than those for land taken up (see item VI, 3).	10 (or, in the case of vouchers for large projects, until 5 years after the closing of the estimate, whichever is later).
5 Accounts current received from other Governments and Departments	10
<i>III.—Returns received.</i>	
1 Books of Establishment	35
<i>IV.—Audit Registers.</i>	
1 Audit Register of Gazetted Officer's Pay and Allowances ..	12
2 Salary Audit Register of Public Works establishments in P. W. D. Form 64 (now abolished).	35
3 Establishment Audit Register	8
4 Audit Register of Pensions (Superannuation)	6

APPENDICES.

[No. 5]

Item No. and Description of Records.

No of complete
account years for
which to be
preserved.

IV.—Audit Registers—contd.

5	Audit Register of Pensions (Political)	..	..	..	12
6	Works Audit Register	.	..	..	..
					Permanently, or such shorter period, not being less than 15 years as may be prescribed by the Accountant General in consultation with the local Government.

V.—Miscellaneous Registers.

1	Register of Lapsed Deposits and Bills	..	..	..	Permanently.
2	Register of Government servants lent or transferred to Foreign Service	.	..	..	35
3	Register of Pension Payment Orders	..	..	..	Permanently.
4	Cash and Cheque Registers of the Pre-audit Department	..			15
	(This term also includes the Cash books of the late Public Works Account Offices)				
5	Book of Transfer Entries	..	..	..	5
6	Transfer Entry Number Book		..	..	3
7	Transfer Ledger and Abstract	..	..	..	5
8	Deposit Register	..	..	..	6
9	Bill Register	..	..	..	5
10	Inward Exchange Accounts Adjustment Registers	..	..		5
11	Register of Invoices	..	..	..	5
12	Register and Broadsheet of Special Recoveries (Article 434)	..			5
13	Do when used as item 14 below	..	..	..	35
14	Register of Deposits made and				
					35
15	Register of Index to House Building Advances	..	..		25
16	Register of Permanent Advances	..	..	..	4
17	Registers of Detailed estimates sanctioned against the project estimates of Public Works				2 years after the completion of the project.
18	Registers of Land charges	..	..	..	Permanently.
19	(i) Provident Fund Ledgers and Registers	..	..	..	35
	(ii) Provident Fund Ledger Cards	..	..		Follows the period prescribed for G P Fund vouchers of final payments.

Item No. and Description of Records.

No. of complete
account years for
which to be
preserved.V.—*Miscellaneous Registers*—contd.

19 (a) Master cards	..	..	..	5
19 (b) Register of temporary withdrawals	..	..	..	5
19 (c) Provident Fund Broadsheet	..	..	..	5
20 Provident Fund Declaration Forms	..	..	..	Permanently in those cases only in which payment is made to the nominees of subscribers.
21 Registers of Securities and Properties held	..	..	..	Permanently.
22 Register of Contingent expenditure	..	..	..	5

VI.—*Vouchers*.

1 Loans to Municipalities, Indian States, etc.	..	..	..	20
2 Pay Bills	..	..	..	6
2-A. Travelling Allowance bills	..	..	..	3
2-B. Vouchers on which final payments of General Provident Fund money are made to persons other than the subscribers—				
(a) to minors	..	..	..	30
(b) to other than minors—				
(i) not in accordance with declaration of subscribers	..	..	..	30
(ii) in accordance with declaration of subscribers	..	..	..	6
2-C. General Provident Fund vouchers of final payments other than those mentioned in item 2-B	..	..	..	6
3 Vouchers for payments on account of land taken up	..	..	..	Permanently.
4 Assignments and Compensations	..	..	..	5
5 Advances : Revenue, House-building, Miscellaneous	..	..	..	6
6 Deposits Repayment Vouchers (other than Personal Deposits)	..	..	..	5
7 Pension Vouchers	..	..	..	5
8 Account Current Vouchers	..	..	..	According to their class.

VII.—*Miscellaneous*.

1 Detailed Budget Estimates	..	..	..	5
2 Broadsheet of Contributions towards pensions and leave-salary	..	..	..	35
3 Broadsheet of recoveries made under Rule 127 of the Fundamental Rules or under Article 783 or Article 802 of the Civil Service Regulations or on account of establishments on Foreign Service of the third kind under the old Foreign Service rules (Article 435)	..	..	..	35
4 Files of renewed Pension Payment Orders and of their acknowledgments (except those referred to in the 2nd paragraph of Article 327 of Civil Account Code Volume II).	..	..	..	See Article 331 (c)

APPENDICES A

[No. 5]

Item No and description of Records

No of complete
account years for
which to be preserved.

VII—Miscellaneous—contd

Pension Reports	25 (a)
Reports of Inspection of Treasuries and Public Works offices	5
Correspondence —	
(a) Resolutions and Circulars of Government and Circulars and General letters of the Auditor General and the Controller of the Currency on audit and account questions	30 years if they are fully codified, otherwise permanently
(b) References to the Auditor General for decisions on audit and account questions and decisions thereon	30 years till they are superseded or cancelled by later orders— at the discretion of the Head of the office if fully manualised or codified
(c) Orders sanctioning permanent establishments	
(d) Letters recommending or sanctioning permanent advances	10
(e) Letters regarding the provincialization of budget allotments under certain heads	10
(f) Letters recommending or sanctioning the opening of Personal Ledger Accounts	5
(g) Reports and orders on defalcation cases	20 years or 5 years after final action has been taken on the report whichever is earlier
(g 1) Orders communicating sanctions to pensions together with the first pages of applications for pensions or the descriptive rolls, as the case may be	Permanently (a)
(h) References and orders regarding the opening of new treasuries	5
(i) Orders and sanctions of a permanent character (e.g., orders permanently exempting Government servants from the operations of Article 1056, Civil Service Regulations)	10 15 20 and 30 years as considered appropriate by the Superintendent of the Section concerned subject to any specific orders which the Head of the office may prescribe to meet local circumstances and cases

(a) Cases relating to service pensions should be weeded out three years after the pensioner's death. The same principle will apply in the case of Political and Extraordinary pensions provided such pensions are of a fixed tenure or granted for the life of a particular person.

Item No. and Description of Records.

No. of complete
account years for
which to be
preserved.

V.—Miscellaneous Registers—contd.

19 (a) Master cards	—	..	..	..	..	5
19 (f) Register of temporary withdrawals		..	..	..	..	5
19 (c) Provident Fund Broadsheet	..	..	..	..	..	5
20 Provident Fund Declaration Forms	..	..	..	..	..	Permanently in those cases only in which payment is made to the nominees of subscribers.
21 Registers of Securities and Properties held	..	..	..	..	..	Permanently.
22 Register of Contingent expenditure	..	..	..	..	..	5

VI.—Vouchers.

1 Loans to Municipalities, Indian States, etc.	..	..	..	..	..	20
2 Pay Bills	..	..	..	..	..	6
2-A. Travelling Allowance bills	..	..	..	..	..	3
2-B. Vouchers on which final payments of General Provident Fund money are made to persons other than the subscribers—						
(a) to minors	..	..	..	..	..	30
(b) to other than minors—						
(i) not in accordance with declaration of subscribers]	..					30
(ii) in accordance with declaration of subscribers	..					6
2-C. General Provident Fund vouchers of final payments other than those mentioned in item 2-B	..	..	..	..	..	6
3 Vouchers for payments on account of land taken up	..	..	..	..	..	Permanently.
4 Assignments and Compensations	..	..	..	..	..	5
5 Advances : Revenue, House-building, Miscellaneous	..	..	..	..	..	6
6 Deposits Repayment Vouchers (other than Personal Deposits)	..	..	..	..	..	5
7 Pension Vouchers	..	..	..	..	..	5
8 Account Current Vouchers	..	..	..	..	..	According to their class.

VII.—Miscellaneous.

1 Detailed Budget Estimates	..	..	..	..	..	5
2 Broadsheet of Contributions towards pensions and leave-salary	..	..	..	..	..	35
3 Broadsheet of recoveries made under Rule 127 of the Fundamental Rules or under Article 783 or Article 802 of the Civil Service Regulations or on account of establishments on Foreign Service of the third kind under the old Foreign Service rules (Article 435)	..	..	..	..	..	35
4 Files of renewed Pension Payment Orders and of their acknowledgments (except those referred to in the 2nd paragraph of Article 327 of Civil Account Code Volume II).	..	..	..	..	..	See Article 331 (c)

APPENDICES A

[No. 5]

Item No. and description of Records

No. of complete
account years for
which to be preservedVII — *Miscellaneous*—contd

5 Pension Reports	25 (a)
5 Reports of Inspection of Treasuries and Public Works offices	5
7 Correspondence —	
(a) Resolutions and Circulars of Government and Circulars and General letters of the Auditor General and the Controller of the Currency on audit and account questions	30 years if they are fully codified otherwise permanently
(b) References to the Auditor General for decisions on audit and account questions and decisions thereon	{ 30 years till they are superseded or cancelled by later orders— at the discretion of the Head of the office if fully manualised or codified
(c) Orders sanctioning permanent establishments	
(d) Letters recommending or sanctioning permanent advances	
(e) Letters regarding the provincialization of budget allotments under certain heads	10
(f) Letters recommending or sanctioning the opening of Personal Ledger Accounts	10
(g) Reports and orders on defalcation cases	5
(g 1) Orders communicating sanctions to pensions together with the first pages of applications for pensions or the descriptive rolls as the case may be	20 years or 5 years after final action has been taken on the report whichever is earlier
(h) References and orders regarding the opening of new treasuries	Permanently (a)
(i) Orders and sanctions of a permanent character (e.g., orders permanently exempting Government servants from the operations of Article 106, Civil Service Regulations)	5
	10 15 20 and 30 years as considered appropriate by the Superintendent of the Section concerned subject to any specific orders which the Head of the office may prescribe to meet local circumstances and cases

(a) Cases relating to service pensions should be weeded out three years after the pensioner's death. The same principle will apply in the case of Political and Extraordinary pensions provided such pensions are of a limited tenure or granted for the life of a particular person.

Item No. and description of Records.	No. of complete account years for which to be preserved.
VII.— <i>Miscellaneous</i> .—concl'd.	
(j) References and orders in connection with Plague, Famine and Census	20
(k) Statement of loss or gain of Revenue due to Famine ..	5
8. Office copies of—	
(a) March Final Accounts	5
(b) to (d) Deleted .. .. .	..
(c) Annual Review of Working of Treasuries	10
9. Office copies of—	
(a) Interest vouchers and lists	} 5
(b) Mortality Returns of Pensioners	
(c) Deleted	
(d) Appropriation Accounts and Report	
(e) Budget Estimates	
10. Other records (including office copies of accounts and returns sent) not specifically mentioned.	Left to Account- ant General's discretion.

4. Every loan raised by a local Government in accordance with these rules shall be a charge on the whole of the revenues allocated to the local Government, and all payments in connection with the service of such loans shall be made in priority to all payments by the local Government other than the payments of—

Priority.

- (i) the fixed provincial contribution payable to the Governor General in Council ;
- (ii) interest due on sums advanced to the local Government by the Governor General in Council from the revenues of India, and ;
- (iii) interest due on all loans previously raised by the local Government.

APPENDIX 6 A.

[See Art 420 A]

Rules Governing the Administration of the Provincial Loans Fund.

Made by the Government of India under paragraph 2 of Annexure I below)

1 In these Rules—

Government of India means the Finance Department of the Government of India, *Fund* means the Provincial Loans Fund, and *Resolution* means the Resolution of the Government of India in the Finance Department, No 1250-, dated the 25th March 1925 (Annexure I below)

2 The Fund shall be administered by the Government of India, to which is reserved the power to interpret, and when necessary, to modify these Rules

3 All Provincial Governments shall be admitted to the scheme on the conditions laid down in the Resolution and these Rules

4 Applications for advances required by Provincial Governments in each financial year from the Fund shall be made to the Government of India so as to reach the latter not later than the 8th February preceeding Provincial Governments may assume, for the purposes of their estimates, that advances for which application is duly made will be eventually sanctioned, unless they receive an intimation to the contrary before the 1st of March The Government of India will not, however, issue final orders before the 1st of March It will be necessary for the Provincial Governments to report to the Government of India, not later than the 31st March, whether or not the applications already made require any alterations in view of subsequent developments in connection with such matters as the progress of the voting of demands and the course of taxation bills in the Provincial Legislative Councils The Government of India will then take steps to issue orders as early as possible in the April following

5 The applications shall state—

- (i) the objects for which the advances are required,
- (ii) the amounts required for each object,
- (iii) the total amounts required for capital expenditure which can be classed as productive and for all other purposes respectively,
- (iv) the dates on which the amounts are required, and
- (v) the manner of repayment proposed

They shall also be accompanied by a certificate from the provincial Accountant General to the effect that the condition prescribed in paragraph 9 of the Resolution has been fulfilled When an advance for any particular object is required in instalments spread over two years or more, the application should further be accompanied by a statement showing the probable future annual requirements in respect of that object in order to enable the Government of India to calculate the aggregate extent of their future commitments.

6. The standard rate of interest referred to in paragraph 10 of the Resolution will be announced by the Government of India before the end of August each year.

7. Interest on advances made from the Fund shall run from the dates on which the advances are made in accordance with the decision referred to in Rule 4.

8. The terms once sanctioned by the Government of India, both as regards the amounts, the drawing and the repayment of advances, shall not be altered except with the specific previous sanction of the Government of India.

NOTE 1.—The refusal of a Legislative Council to vote the Funds required for expenditure to meet which an advance has been applied for and sanctioned, will be held to be a sufficient reason for altering the terms sanctioned to the extent necessary.

NOTE 2.—All payments of interest and repayments of principal in respect of advances made from the Fund should be made on the 31st March each year. Normally, and unless the orders state otherwise interest alone would be paid on the 31st March of the year in which the advances are made and equated payments of principal and interest would be made on the 31st March of each succeeding year until the advances are fully repaid.

9. An annual Report on the working of the Fund will be prepared by the Government of India and copies forwarded to the Secretary of State and to the Provincial Governments concerned.

ANNEXURE I.

(G 1, F D Resolution No D 1250-F dated the 25th March 1925, regarding the introduction of the Provincial Loans Fund)

The Government of India have had under consideration the question of systematising the arrangements for administering the advances made by the Central to Provincial Governments. After consultation with the latter it

2 The Fund shall be constituted as from the 1st April 1925 and shall be called the "Provincial Loans Fund". Rules governing the administration of this Fund will be promulgated by the Government of India.

3 All outstanding capital liabilities of Provincial Governments to the Government of India will be transferred to the Fund at the time of its constitution and this capital will be increased from time to time as required by further advances from the Government of India.

4 The rate of interest charged by the Government of India on advances to the Fund which represent capital liabilities transferred to it in accordance with paragraph 3, will be the same as the rates at which interest would have been paid to the Government of India by the Provincial Governments but for the constitution of the Fund. The rate charged on further advances to the fund will, however, be determined on the basis of the cost of new borrowings to the Government of India from time to time.

5 If at any time there is a surplus in the capital of the Fund not required or not likely to be required at an early date for the purpose of new advances, the Fund shall be entitled to apply such surplus towards the reduction of advances previously made to it by the Government of India under such conditions as may be determined by the Government of India according to the circumstances of the case.

6 The Fund shall take the place of the Government of India as one of the parties to these contracts vis-a-vis the Provinces concerned.

7 The amount and the purpose of every advance which may be made by the Fund to a Provincial Government will be determined, as at present, by the Government of India in the Finance Department, and the Assembly will be asked to vote the necessary supply under the head "Advances to the Provincial Loans Fund". The receipts into, and disbursements from the Fund will be recorded in the public accounts under a distinct head "Provincial Loans Fund".

8 Advances of less than Rs 5 lakhs for any scheme or group of will not normally be made from the Fund, as being excluded b

laid down in Rule 2 (a) of the Local Government (Borrowing) Rules, which requires that the proposed expenditure shall be so large that it cannot reasonably be met from current revenues. The rules governing the grouping of individual works for the purpose of this paragraph shall be the same as the rules which govern the grouping of works in order to determine the authority which is competent to sanction the total expenditure.

The limit of Rs. 5 lakhs, however, will not apply to capital expenditure (a) on productive works or (b) in a commercial department which is working at such a profit as to fulfil the test of productivity imposed by the Secretary of State or (c) on commercial undertakings whose accounts are maintained on a commercial basis.

9. No advances will be made out of the Fund to any Provincial Governments which do not provide annually out of their ordinary revenues sums sufficient to redeem within a period not exceeding 80 years from the date when they were originally borrowed any loans or advances which they may from time to time obtain or have obtained from any source other than the Fund. This condition, however, will not apply to the pre-Reform irrigation debt referred to in paragraph 12.

10. The standard rate of interest charged by the Fund on new advances will be so calculated, after taking into account the repayments due to the Fund on already existing advances, as to maintain the solvency of the Fund.

11. The standard rate of interest will be charged by the Fund to the Provinces on all advances required for capital expenditure which can be classed as productive under the rules on the subject approved by the Secretary of State and for making advances to cultivators and to co-operative societies and loans to local bodies. For all other advances, the rate will be $\frac{1}{4}$ per cent. above the standard rate.

12. All new advances made from the Fund and also all advances outstanding at present other than the debt relating to irrigation works constructed before the Reforms, the liability for which was transferred to Provincial Governments under the Reforms Scheme, will be subject to eventual repayment. It will be for the Government of India in the Finance Department to determine whether in any particular case repayment shall be by equated instalments of principal and interest or otherwise, and whether due instalments may be postponed or other exceptional arrangements made without threatening the solvency of the Fund.

13. The Government of India in the Finance Department will maintain a schedule specifying the term of years appropriate to the repayment of advances required for various purposes and will communicate to all the Provinces any additions to or modifications of that schedule at the time when they are made (See Annexure II below).

14. In the event of its being necessary to write off any part of an advance as irrecoverable, the loss shall not fall on the Fund but shall be made the occasion of a special Demand Grant to be submitted to the Assembly.

15 The Government of India retain full power to refuse or suspend advances to the Fund and to modify the constitution of the Fund in any way, if the financial position of India makes it imperative that this should be done

16 The existing rights of the Provinces to borrow otherwise than in the form of advances from the Government of India will not be impaired

ANNEXURE II

(Schedule specified in paragraph 13 of the Resolution)

Maximum number of years within which advances from the Fund should be repaid —

	Years
Advances required (1) for Capital expenditure which can be classified as productive and (2) for making advances to cultivators and to co operative societies and loans to local bodies	80
Advances for all other purposes	50

APPENDIX 7.

LIST OF MAJOR AND MINOR HEADS OF ACCOUNT OF CENTRAL AND PROVINCIAL RECEIPTS AND DISBURSEMENTS.

NOTE 1.—Exchange in respect of all revenue and capital transactions in England is adjusted under the several major heads under which the transactions in England occur, *vide* Article 347 of the Account Code. A separate minor head "Loss or Gain by Exchange" may, therefore, be opened, when necessary, under any major head under which no such minor head is shown in this Appendix.

NOTE 2.—Expenditure on account of restoration of damages caused by extraordinary casualties, such as flood, fire, etc., which is permitted to be charged to a Capital Major Head should be recorded under a separate minor head "Extraordinary Replacements" under that Capital Major Head.

MAJOR HEADS.	MINOR HEADS.
A.—Principal Heads of Revenue.	
I.—CUSTOMS	Sea Customs— Imports . (1)

(1) The revenue under this head has to be classified under the following sub-heads:—

I.—Revenue Duties.

1. Ale, beer, porter, cider, and other fermented liquors.
2. Spirits and liquors.
3. Wines.
4. Spirits.
5. Tea.
6. Tobacco.
7. Kerosene oil.
8. Motor Spirit.
9. Oils, hatching, fuel and lubricating.
10. Cotton raw.
11. Boots and shoes.
12. Motor cars, cycles, scooters, omnibuses, chassis, vans, lorries and parts thereof.
13. Electric lighting bulbs.
14. Wireless reception instruments and apparatus.
15. Dyes derived from coal tar and coal-tar derivatives.
16. Machinery.
17. Iron and Steel.
18. Silver bullion, coin, sheets, plates and other manufactures.
19. Tin, block.
20. Metals, other than iron and steel, silver and block tin.
21. Railway plant and rolling stock.
22. Artificial silk yarn and thread.
23. Yarn and textile fabrics, others.
24. Cinematograph films.
25. Portland cement excluding white portland cement.
26. Pneumatic rubber tyres and tubes part of.
27. Toys, games and sports goods.
28. Betelnuts.
29. All other articles.

II.—Protective Duties.

30. Sugar.
31. Heavy chemicals.
32. Iron and Steel.
33. Silver wire, thread and other manufactures.
34. Paper and stationery.
35. Raw silk.
36. Silk yarn and thread.
37. Cotton yarn and thread.
38. Cotton fabrics of British manufacture.
39. Cotton fabrics not of British manufacture.
40. Silk fabrics.
41. Cotton hosiery.
42. Artificial silk fabrics.
43. Fabrics of artificial silk mixed with other materials.
44. Other textile manufactures.
45. Matches, match splints and veneers.
46. Wood pulp.

MAJOR HEADS	MINOR HEADS
A.—Principal Heads of Revenue—<i>contd</i>	
L.—CUSTOMS—<i>contd</i>	Sea Customs— Exports (2) Miscellaneous (3) Land Customs (4) Excise duty on motor spirit Excise duty on Kerosene Excise duty on silver Excise duty on Sugar (4 A) Excise duty on Matches Excise duty on Iron and Steel Excise duty on Mechanical Lighters Warehouse and Wharf rents Miscellaneous (5) Deduct—Refunds and Drawbacks

(2) Under this head should be entered:—

Skins raw
 Jute raw
 Jute manufactured
 Rice

(3) Includes—

Recoveries on account of customs establishment at a private wharf unless credited by deduction from charges.
 Commission (7½ per cent.) on Little Bazaar light dues and one per cent. on Straits light dues
 Cess on indigo
 Other items.

(4) Divided as follows:—

Import duty on Cotton goods
 Import duty on other goods
 Export duty
 Other duties

Fees fines forfeitures and miscellaneous (confiscations and penalties under the Land Customs Act, XXIX of 1857)

(4 A) Figures of excise revenue for sugar should be shown separately for each of the following categories —

Sugar other than Khandasari and Palmyra
 Khandasari sugar
 Palmyra sugar

(5) Under this head should go—

Fees for registration of cargo boats
 Other items

MAJOR HEADS

MINOR HEADS

A—Principal Heads of Revenue—contd

V—LAND REVENUE—contd

Sale proceeds of waste lands and redemption of
 land tax (13)
 Redemption of summary settlement cess
 Moturpha (house tax) Collections (India)
 Recoveries on account of survey and settle-
 ment charges
 Rents etc. of fisheries
 Recovery of cost of maintenance of boundary
 pillars
 Rates and cesses on lands
 Recoveries of overpayments (15)
 Collection of payments for services rendered
 (15 A)
 Miscellaneous (16)
Debt—Funds
*Debt—Portion of Land Revenue due to Irriga-
 tion Works*

(13) Gross receipts will be credited under this head the charges of measurement being defrayed from deposits made for that purpose by intending purchasers.

In the case of land transferred from a Railway Administration not liable for the capitalised value of the abatement of land revenue to a Railway Administration which is so liable the capitalised value of the Government assessment leviable should be credited to this head by debit to the Capital account of the latter Railway.

(14) *Deleted*

(15) Recoveries on account of overpayments in previous years vide Article 760 of the Audit Code. In the case of major heads under which there is no minor head for "Recoveries of Overpayments" the receipts should be credited to the minor head "Miscellaneous."

(15 A) This head is intended for receipts on account of services rendered, which cannot be adjusted in reduction of charges under the rules in Appendix 10 A to the Audit Code and for which no adequate minor heads have been prescribed. In the case of major heads under which this minor head has not been provided, the recoveries should be taken to the minor head "Miscellaneous." Recoveries relating to departments not having a special receipt head in the accounts should be taken to the minor head "Collection of payments for services rendered" under the Major head XXV—Miscellaneous (see footnote 21 A).

(16) Includes—

Receipts on account of land registration fees

Receipts from quarries and mineral products in forests and lands not under the management of the Forest Department

Watermill rent

Hucoba tax (India)

Malikana or allowances to excluded proprietors. In Bengal and Assam this is treated as revenue and not as a separate item of receipt under this minor head.

Fines and forfeitures of Revenue Courts.

Receipts under Madras Act II of 1864 (see footnote 21).

Capitation tax (Burma)

MAJOR HEADS.	MINOR HEADS.
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A.—Principal Heads of Revenue—*contd.*

VI.—Excise	Country spirits. (17). Country fermented liquor. Malt liquors. Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits). Receipts from commercial spirits, including denatured spirits and medicated wines. Opium. Hemp and other drugs. (18). Fines, confiscations and miscellaneous. (19). Recoveries of overpayments. (15). Collection of payments for services rendered. (15-A.). Distilleries. <i>Deduct.—Refunds.</i>
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Petroleum well revenue.

Jade and amber revenue.

Thathameda tax (Burma).

Receipts from Ruby mines (Burma).

Recoveries in India of law charges in England on account of appeals from India.

Miscellaneous receipts.

Rents of Railway class C lands and rents of buildings situated on such lands. Sale proceeds of such lands, or of Railway class B or class D lands or of buildings or trees thereon, will be credited to the Railway Department for adjustment in reduction of the charge for land.

Cash receipts of record rooms of offices charged to Land Revenue should be shown in a separate detailed head "Revenue Record Room Receipts" under the minor head "Miscellaneous." Receipts in stamps will be credited as receipts from other judicial stamps are credited. Charges of record-rooms will be shown as establishment and other charges of the court or office concerned.

(17) Under this minor head and those that follow, suitable detailed heads should be opened by each Accountant General according to the requirements of each province after consultation with the Local Government.

(18) This includes Cocaine.

(19) This head includes—

Sale proceeds of confiscated opium (see note 11)

Sale proceeds of fruit trees, etc., within the Excise Office compound if realized by Excise Officers.

Sale proceeds of locks if sold by the Excise Department.

Sale proceeds of distillery sheds and buildings if the sales are effected under orders of the Excise Department.

Sale proceeds of measuring glasses and old furniture.

Sale proceeds of old stores and materials of distillery buildings if the sales are effected under orders of the Excise Department.

Rent of ganja gola in the Excise Office compound.

Rent of godown.

Rent of distillery land.

Fines under the Opium Act.

Fines under the Abkari Act.

MAJOR HEADS.

MINOR HEADS.

A.—Principal Heads of Revenue—*contd.*

VII.—STAMPS.—

A—NON-JUDICIAL ..	..	Sale of stamps (20) Duty on impressing documents (21). Fines and penalties (22) Miscellaneous (23). Recoveries from other Governments for stamps supplied from Provincial Stamps Stores. <i>Deduct—Refunds.</i>
B—JUDICIAL ..	..	Sale of stamps (24) Fines and penalties (22). Miscellaneous (25). Recoveries from other Governments for stamps supplied from Provincial Stamps Stores <i>Deduct—Refunds.</i>
C—GENERAL ..	..	Security Printing, India

Contributions towards establishment.

Godown hire if the godown rent is realized by the Excise Department.

Proceeds of fines and confiscations should be credited to Law and Justice when realized by Judicial Officers and to Excise when realized by Excise Officers.

The sale proceeds of confiscated cocoons made over to Government Medical Store Depôts should be credited to this head irrespective of the Department by which the amount is realized.

(20) Includes—

Bills of Exchange or Hoondies.

Other non-judicial stamps.

(21) (a) Duty recovered under rules 8 and 11 of the India Stamp Rules, 1925.

(b) Duty on documents voluntarily brought for adjudication. (Sec. 31, Act II of 1899)

(c) Duty on unstamped or insufficiently stamped documents levied under Chapter IV of Act II of 1899

(d) Other items

(22) Penalties and levied under Chapter IV—Instruments the minor head
 Duty on impressing der Chapter VII
 (Criminal Penalties), by Cantonment
 Magistrates under Chapter IV of the Stamp Act are credited to the Law Department, those imposed under Chapter VII are however, adjusted as Defence Receipts—Effective.

(23) Includes—

Receipts on account of vakils' stamps.

Adjudication fees.

Other items.

(24) Under this head should be taken record room receipts realized in stamps.

(25) Includes—

Adjudication fees.

Composition Duty

MAJOR HEADS.	MINOR HEADS.
A.—Principal Heads of Revenue—concl'd.	
VIII.—FOREST	Timber and other produce removed from the forests by Government agency. Timber and other produce removed from the forests by consumers or purchasers. Drift and waif wood and confiscated forest produce. Revenue from forests not managed by Government. Miscellaneous. <i>Deduct—Refunds.</i>
IX.—REGISTRATION	Fees for registering documents. Fees for copies of registered documents. Miscellaneous. (30). <i>Deduct—Refunds.</i>
IX-A.—SCHEDULED TAXES ..	Entertainment Tax. Betting Tax. Luxury Tax. <i>Deduct—Refunds.</i>
X.—PAYMENTS FROM INDIAN STATES..	Payments from Indian States. (31) <i>Deduct—Refunds.</i>
B.—Railways.	
XI-A.—STATE RAILWAYS Commercial Lines Gross Receipts	(32)
<i>Deduct.—</i>	
Working expenses Share of surplus profits paid to Indian States and Railway Companies. Payments to worked lines Net Receipts	
XI-B.—STATE RAILWAYS Strategic Lines Gross Receipts	(32)
<i>Deduct.—</i>	
Working expenses Net Receipts	
XII.—SUBSIDISED COMPANIES. (33)	(32)
XII-A.—RAILWAY MISCELLANEOUS RECEIPTS. (a) Commercial Lines (b) Strategic Lines	(32)
XII-B.—TRANSFERS FROM RAILWAY RESERVE FUND.	
XII-C.—WITHDRAWAL OF SUMS DEPOSITED ON ACCOUNT OF THE RAILWAY DEPRECIATION FUND.	

Other items.

(Cash recoveries in pauper suits should go to Administration of Justice—Court fees realized in cash.)

(26) to (29) Deleted.

(30) Fees for the authentication of powers of attorney should be credited to Miscellaneous under Registration, and not as Fees for registering documents.

(31) The receipts for each principal Indian State should be shown separately.

(32) The minor heads will appear in the Departmental Codes.

(33) Any receipts on this account accruing to Provincial Governments, (e.g., on account of Shahdara Saharanpur Light Railway in the United Provinces) should be shown here and not under the head 'Civil Works' as was done prior to 1921-22.

MAJOR HEADS	MINOR HEADS
C — Irrigation, Navigation, Embankment and Drainage Works (34)	
XIII — IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT	
A — Irrigation Works	Direct Receipts—
(1) Productive Works Gross Receipts	Water rates Owners' rates Water supply of Towns Sales of Water Plantations Other canal produce Water power Navigation Rents Fines Recoveries of expenditure Miscellaneous Portion of Land Revenue due to Works <i>Deduct—Refunds</i>
<i>Deduct—Working Expenses</i>	Extensions and Improvements Maintenance and Repairs Establishment Tools and Plant Suspense Loss or Gain by Exchange <i>Deduct—English Cost of Stores</i>
Net Receipts	
(2) Unproductive Works	
Gross Receipts	
<i>Deduct—Working Expenses</i>	Same as for A (1)—Productive Works
Net Receipts or Payments	
B — Navigation Embankment and Drainage Works	
(1) Productive Works	Direct Receipts—
Gross Receipts	Navigation Sales of Water Plantations Rents Recoveries of expenditure Miscellaneous Portion of Land Revenue due to works <i>Deduct—Refunds</i>
<i>Deduct—Working Expenses</i>	Same as for A (1) above
Net Receipts	
(2) Unproductive Works	
Gross Receipts	
<i>Deduct—Working Expenses</i>	Same as for B (1) above
Net Receipts or Payments	

(34) The detailed classification is given in Appendix 4 to the Public Works Account Code

No. 7]

MAJOR HEADS.

MINOR HEADS.

C.—Irrigation, Navigation, Embankment and Drainage Works—*contd.*

XIV.—IRRIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.

A. Irrigation Works

- (1) Works for which only Revenue Accounts are kept.
- (2) Works for which neither Capital nor Revenue Accounts are kept.

- Direct Receipts—
 - Water rates.
 - Owners' rates.
 - Water-supply of Towns.
 - Sales of Water.
 - Plantations.
 - Other canal produce.
 - Water-power.
 - Navigation.
 - Rents.
 - Fines.
 - Recoveries of expenditure.
 - Miscellaneous.
 - Portion of land revenue due to Works.
 - Deduct—Refunds.

B. Navigation, Embankment and Drainage Works.

- (1) Works for which only Revenue Accounts are kept.
- (2) Works for which neither Capital nor Revenue Accounts are kept.

- Direct Receipts—
 - Navigation.
 - Sales of Water.
 - Plantations.
 - Rents.
 - Recoveries of expenditure.
 - Miscellaneous.
 - Portion of land revenue due to Works.
 - Deduct—Refunds.

D.—Posts and Telegraphs.

XV.—POSTS AND TELEGRAPHS—

Gross Receipts ..
Deduct—Working expenses ..
Net Receipts.

(32)

MAJOR HEADS

MINOR HEADS

E—Debt Services

XVI—INTEREST

Interest on loans and advances by the Central Government (35)
 Interest on loans and advances by the Provincial Governments (35)
 Interest on Securities of Railway Companies' Provident Funds (35)
 Interest on advances to Railway Companies charged to capital
 Interest on Provincial Balances (37)
 Interest on arrears of revenue
 Percentage from subscribers to Service Funds on foreign service (39)
 Premium on loans
 Miscellaneous (39)
 Deduct—Refunds

F.—Civil Administration

XVII—ADMINISTRATION OF JUSTICE

Salvage proceeds of unclaimed and escheated property
 Court fees realised in cash (40)
 General fees, fines and forfeitures (41)

(35) A separate detailed head should be opened under these heads for each class of loans, namely:—

- Loans to Indian States
- Loans to Presidency Corporations, including Port Trusts.
- Loans to Municipal and other Public Corporations (excluding Freeholder Corporations)
- Loans to Landholders and other Notabilities
- Advances to cultivators.
- Advances under Special Laws (separately for each law, naming it)
- Advances to Government servants (separately for house-building, motor cars and other conveyances).
- Miscellaneous loans and advances

NOTE.—Interest realised on advances made by the Government of India to the Provincial Loans Fund is adjusted by deducting from the gross expenditure under the major head "19—Interest etc." [See footnote (111 A)]

(36) See footnote (260)

(37) See Rule 22 of the Devolution Rules. The per contra debit is taken to a similar head under 20—Interest on other obligations.

(38) Detailed heads should be opened for each of the funds for which additional percentages are authorised.

(39) On law charges

- On the unpaid portion of purchase-money of waste lands
- On the unpaid portion of commutation of the claim of Government to land tax
- On other accounts.

(40) Process servers' mining fees

- Recoveries on account of pauper suits
- Other items

(41) Under this head should be taken—

Fees of Provincial High Courts, Chief Court and Recorder's Court

(Miscellaneous receipts of High Courts may be included with their fees, though for those in Presidency towns a separate detailed head is desirable.)

Fees of Subordinate Civil Courts

Receipts under Burma Village Act, 1907

MAJOR HEADS.	MINOR HEADS.
F.—Civil Administration—contd.	
XVII.—ADMINISTRATION OF JUSTICE — <i>contd.</i>	Pleaders' examination fees. Miscellaneous fees and fines. (43). Miscellaneous. Recoveries of overpayments. (15) Collection of payments for services rendered. (15-A). <i>Deduct—Refunds.</i>
XVIII.—JAILS AND CONVICT SETTLEMENTS.	Jails. (44) Jail manufactures. (45) Convict receipts at Port Blair and Nicobars. Recoveries of overpayments. (15) Collection of payments for services rendered. (15-A). <i>Deduct—Refunds.</i>

Magisterial fines.

Other items.

All fines and confiscations (including excise confiscations and fines by a District Superintendent of Police acting magisterially) imposed and realised by Judicial officers and all fines and confiscations imposed by Revenue but realised by Judicial officers if there be any such cases should be taken to this head unless under the Act under which they are imposed they have to be credited to a local fund or authority. Rewards should go against the revenue head of the department on whose prosecution the fine is imposed except opium rewards paid in the United Provinces, which are debited to the head 4—Opium.

(42) Deleted.

(43) Under this head should be taken—

Cash receipts of record rooms in offices which are charged to Administration of Justice.

Fees received by Government Officers under Act XXVI of 1881 for performing duties as notaries public.

Fees or expenses deposited in Civil and Criminal Courts for the travelling and subsistence allowance of Government servants when summoned to give evidence in their official capacity in criminal cases or in civil cases to which Government is a party.

Fees and commissions of the Administrator General and the Official Trustees

(44) Includes—

(a) Hire of convicts.

(b) Recoveries of transportation and jail charges from other Governments and Indian States when creditable as revenue in accordance with rules 3 and 4 of Appendix 10-A.

(c) Miscellaneous

(45) Under this head should be credited the gross selling price of any articles manufactured in a jail or in a Thuggee school of industry, and payment for work done in a jail, except at a jail press the receipts of which are creditable to XXXIV.—Stationery and Printing.

Only actual receipts from the public in cash, or receipts by transfer debit to some department, not classified under Jails and Convict Settlements, may be credited under "Jail Manufactures"; and similarly only cash outlay may be debited. The same rule applies to receipts and charges under Stationery and Printing in the case of jail presses.

It is not permissible to show anything as a receipt under these heads, which is brought in by debit to "Jails" or "Stationery". But if supplies are made by the manufacturing department of the Jails for consumption in them, either the raw material received and paid for should be charged as supplies or, if it has been charged for under "Manufactures," it should be transferred from that head to the sub head "Supplies."

The instructions do not prevent transfers by debit and credit being made in the administrative accounts of the Jails.

MAJOR HEADS	MINOR HEADS
F—Civil Administration—contd.	
XIX—POLICE (46)	Contributions for Railway Police (47) Police supplied to Railways Police supplied to municipal cantonment, and town funds (48) Police supplied to public departments private companies and persons Presidency Police Recoveries on account of village police (49) Cash receipts under the Arms Act (50) Fees fines and forfeitures (51) Recoveries of overpayments (15) Collection of payments for services rendered. (15 A) and (52 A) Miscellaneous 53 Deduct—Refunds
XX—PORTS AND PILOTAGE—	
A Major Ports—	
(1) Bengal Pilot Service	Pilotage receipts (54) Miscellaneous Deduct—Refunds Survey fees
(2) Other Receipts	Fees for engagement and discharge of seamen Fees for registration of vessels Examination fees and miscellaneous Deduct—Refunds
B Minor Ports	Sale proceeds of vessels and stores Freight passage and tonnage Registration and other fees Miscellaneous Deduct—Refunds

to Municipalities etc., which are not taken by deduction from charges

(49) Includes village gougus in Burma

(50) For cash receipts realised by the Police Department

(51) Includes infant fine receipts cattle pound receipts receipts on account of public conveyances under the Motor Vehicle Act in Madras and Assam these fees are paid to the Government or other

(52) Deleted

(52 A.) Contributions on account of uniform and charger allowances relating to members of Indian Police recovered from foreign employers should also be credited to this head

(53) Includes any recoveries not taken by deduction from the charges such as recoveries for clothing and recoveries from special police for supplies such as provisions supplied to Chittagong Frontier Police (vide also footnote 250)

NOTE—Recoveries from police on account of lost clothing may be adjusted under this head

(54) Deleted

(55) Pilotage receipts

Lead money for volunteers

(56) Deleted

MAJOR HEADS.

MINOR HEADS.

F.—Civil Administration—*contd.*

XX(1).—LIGHTHOUSES AND LIGHT-SHIPS.

Light dues.
Contributions.
Miscellaneous.
Deduct—Refunds.

XXI.—EDUCATION (57) :—

<i>A. University.</i>	Fees, Government Arts Colleges.
<i>B. Secondary</i>	Fees, Government Professional Colleges.
<i>C. Primary</i>	Fees, Government Secondary Schools.
<i>D. Special</i>	Fees, Government Primary Schools.
<i>E. General</i>	Fees and other receipts, Government Special Schools. (58)
	Contributions. (59)
	Income from endowments. (60)
	Recoveries of overpayments. (15)
	Collection of payments for services rendered. (15-A)
	Miscellaneous. (61)
	<i>Deduct</i> —Refunds.

XXII.—MEDICAL

Medical School and College fees. (62)
Hospital receipts. (63)
Radium Institute Receipts.
Mental Hospital Receipts. (64)
Sale of medicines.
Contributions. (59)
Income from endowments. (60)
Loss or Gain by Exchange.
Recoveries of overpayments. (15)
Collection of payments for services rendered. (15-A)
Miscellaneous.
Deduct—Refunds.

(57) See footnote (161).

(58) The receipts of Reformatory Schools such as sale-proceeds of manufactured articles and workshop receipts should be taken under this head.

(59) These are contributions from Indian States, municipalities and private persons.

(60) The capital value of the endowments should not appear in the accounts.

Income from all sources including interest on Government Securities belonging to the endowments should be credited under this head.

(61) Includes the sub-heads "Sale-proceeds of books", "Examination Fees", and "Miscellaneous." The rents derived from the Government School and college hostels under the management of the Education Department (as in the Madras Presidency) are also taken to this head. As an exception to this rule, such receipts in Bihar and Orissa where College (or School) fees and hostel rents are invariably collected together and one receipt is granted in respect of both, are credited to the head 'Fees' relating to the institutions to which the hostels are attached.

(62) The fees from schools and colleges should be shown under separate detailed heads.

(63) Includes receipts from paying patients and Lock-Hospital receipts.

(64) Payments for the maintenance of non-pauper patients and the proceeds of patients' labour.

(65) Deleted.

MAJOR HEADS	MINOR HEADS.
<i>F.—Civil Administration—contd.</i>	
XXIII.—PUBLIC HEALTH	Sale proceeds of sera and vaccines, etc. Contributions Income from endowments (60) Recoveries of overpayments (15) Collection of payments for services rendered (15 A) Miscellaneous (66) <i>Deduct—Refunds</i>
XXIV.—AGRICULTURE	Agricultural receipts (67) Veterinary receipts (68) Co operative Credit (68.A) Recoveries of overpayments. (15) Collection of payments for services rendered. (15 A) <i>Deduct—Refunds.</i>
XXV.—INDUSTRIES	Industries Cinchona plantations Drug manufacture Acetone Factory Fisheries Indian School of Mines Recoveries of overpayments. (15) Collection of payments for services rendered. (15 A) <i>Deduct—Refunds.</i>
XXVI.—MISCELLANEOUS DEPARTMENTS	<i>Labour and Emigration—</i> Emigration fees, (69). Fees for the registration of Trade Unions. (69 A) <i>Miscellaneous—</i> Receipts on account of motor vehicles Aviation Receipts Broadcasting Registration of Accountants Examination fees (70) Patent fees (71) Sale of stores and materials

MAJOR HEADS.	MINOR HEADS.
F.—Civil Administration—<i>concl'd.</i>	
XXVI.—MISCELLANEOUS DEPARTMENTS—<i>cont'd.</i>	Fees for the inspection of steam boilers. Registration of Joint-Stock Companies. Administration of Indian Partnership Act, 1932. Miscellaneous. (72) <i>Deduct</i> —Refunds.
XXVI.—INDIAN STORES DEPARTMENT.	*Fees on account of purchase of stores. *Fees on account of inspection of stores purchased through the Department. *Fees on account of inspection of stores not purchased through the Department. *Testing fees recovered by the Government Test House. *Testing and Inspection fees recovered by the Metallurgical Inspectorate. Other miscellaneous receipts. <i>Deduct</i> —Refunds.
G.—Currency and Mint.	
XXVII.—CURRENCY	<i>Profits on note circulation.</i> (73) (a) Interest realised on securities purchased under Section 19 of Act X of 1923. (b) Interest realised in respect of issues of currency notes against bills of exchange under Section 20 of Act X of 1923. Premium on Bills. (74) Value of old currency notes assumed to be no longer in circulation. Value of unclaimed currency notes. Currency Note Press. Loss or Gain by Exchange. Miscellaneous. (75) <i>Deduct</i> —Refunds.
XXVIII.—MINT	Percentage chargeable on the coinage of new rupees. Fees for coining dollars, etc. Other gain on silver coinage operations. Profit on circulation of nickel coins. Profit on circulation of bronze and copper coins Assay Fees. Miscellaneous. (76) <i>Deduct</i> —Refunds.

(72) Includes birth, death and marriage registration fees and receipts of Scientific Departments (if any) See footnote 158.

(73) Represents the receipts from investments on behalf of the Paper Currency Reserve. These receipts were ear-marked for the reduction of created securities in the Paper Currency Reserve by the Indian Paper Currency Act X of 1923. This provision has, however, been temporarily suspended by the successive Indian Finance Acts since 1922. Also see footnote (110-A).

(74) Includes premium on land revenue of one district paid in another. This head records premia on supply bills issued between places where there is no office of the Imperial Bank.

(75) Penalty for uncut light weight coins and for unnecessarily cutting coins should be taken under this head.

(76) Includes receipts on account of sale of old stores and materials.

These heads have been introduced with effect from 1st April 1934.

MAJOR HEADS.	MINOR HEADS.
H.—Civil Works (34).	
XXX.—CIVIL WORKS	Rents Interest on Cemetery Endowments Ferry Receipts Tolls on Roads Recoveries of expenditure Transfer from Central Road Development Account (76 A) Miscellaneous Deduct—Refunds
XXX.A.—RECEIPTS FROM HYDRO-ELECTRIC SCHEMES.	
A—Name of project (1) Gross Receipts ..	(a) Sale of power. (b) Miscellaneous Revenue (c) Deduct—Refunds
(2) Deduct— Working Expenses	(a) Works expenditure chargeable to Revenue (b) Maintenance proper (c) Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund Less—Amount to be spent from the Depreciation Reserve Fund Net amount transferred to the Depreciation Reserve Fund. (d) Renewals and Replacements from the Depreciation Reserve Fund. (e) Establishment (f) Tools and Plant (g) Suspense (h) Deduct—English cost of stores (i) Expenditure in England on stores (j) Gain or loss by Exchange (l) Cost of power creditable to Bulk Supply
(3) Net Receipts	
B—Name of project and so on.	
XXXI.—BOMBAY DEVELOPMENT SCHEME.	Cotton Cess Receipts Rents from properties Sales of water Sales of electricity Miscellaneous Receipts Deduct—Refunds

(76 A) See footnote (237 A)

MAJOR HEADS.

MINOR HEADS.

J.—Miscellaneous.

XXXII.—TRANSFERS FROM FAMINE RELIEF FUND. (77)

XXXIII.—RECEIPTS IN AID OF SUPER-ANNUATION.

Subscriptions to the Military Fund.
 Receipts of the Military Orphan Fund.
 Subscriptions to the Medical Retiring Fund.
 Subscriptions under the Indian Civil Service.
 Family Pension Regulations. (78).
 Subscriptions to the Bengal Civil Fund. (79).
 Subscriptions to the Madras Civil Fund.
 Subscriptions to the Bombay Civil Fund.
 Contributions for pensions and gratuities. (80).

(77) This head receives *per contra* credit on account of the debit to the *debt* head 'Famine Relief Fund' for so much of the expenditure on account of famine relief and other objects of a revenue or capital nature, as is met from the balances of the fund. This adjustment is made to ensure the exhibition in the Provincial accounts of the entire outlay on relief, etc., in any year, inclusive of the portion met from the fund. Transfers from the fund for advances to the Provincial Loan Account and for repayment of advances from the Provincial Loans Fund are accounted for through the head "Transfers from Famine Relief Fund" in the *Debt* Section of the account, *vide* notes (231-D) and (231-E).

(78) Subscriptions recovered from the Non-European members of the Indian Civil Service admitted to that service before 1912 should be credited to a detailed head "Subscriptions of Non-Europeans admitted to the Indian Civil Service before 1912."

(79) To be divided into two detailed heads, "Ordinary" and "Additional".

(80) Includes Refund of gratuity on re-employment and recoveries of actual charges in respect of pensions relating to other Governments.

Recoveries of leave and pensionary charges on account of establishment doing work for other Governments, outside bodies and others are adjusted in accordance with the following rule:—

Where leave and pension contributions are levied separately, the recoveries representing leave contributions should be credited to the receipt head corresponding to the service head to which the pay of the establishment is debited, or, where there is no corresponding receipt head, to the minor head "Collection of payments for services rendered" under the major head "XXXV.—Miscellaneous", while the recoveries representing pensionary contributions should be credited to "XXXIII.—Receipts in aid of Superannuation". In cases in which the combined rates of leave and pension contributions continue to apply, the recoveries should continue to be credited to the head "XXXIII.—Receipts in aid of Superannuation." These rules apply to recoveries of foreign service contributions also, the recoveries representing contribution for leave, where this is levied separately, being credited to the receipt head appertaining to the department which lent the officer to the foreign employer or to the head "XXXV.—Miscellaneous", as the case may be.

Additions to regular establishments the cost of which is recoverable from local funds, etc., should be charged direct to general revenues as a separate section or branch of the establishment to which they are attached. The recovery in respect of the cost of such establishment should be treated as a departmental receipt, unless it can be taken in reduction of expenditure under exception (i) to rule 3 in Appendix 10-A to this Code; while the recovery representing leave and pension contributions should be adjusted in accordance with the procedure set forth above.

Leave and pension contributions of Military Officers in permanent civil employ lent to Foreign Service* should be adjusted as indicated above, while contributions of Military officers and others in permanent military employ, including those in temporary civil employ, and contributions for pensions of Indian Soldiers lent for Imperial Service should be credited to the head "Defence Receipts—Effective" or "Defence Receipts—Non-Effective" as the case may be.

Contribution recovered from foreign employers towards Government's liability under Rule 11 of the Indian Civil Service (Non-European Members) Provident Fund Rules is credited to this minor head.

Penal interest on arrears of contributions towards leave salary and pension of Government servants on foreign service is credited to the head of account to which the contributions are credited.

MAJOR HEADS.

MINOR HEADS.

J.—Miscellaneous—*contd.*XXXIII.—RECEIPTS IN AID OF SUPER-
ANNUATION—*contd.*

Recoveries on account of capitalised marine
pensions
Deductions for Marine Pension Fund.
Miscellaneous
Loss or Gain by Exchange.
Deduct—Refunds.

XXXIV.—STATIONERY AND PRINTING

Stationery receipts (81).
Sale of gazettes and other publications.
Other press receipts
Sale of plain paper used with stamps.
Loss or Gain by Exchange.
Deduct—Refunds.

XXXV.—MISCELLANEOUS (82)

Unclaimed deposits (82 A).
Unclaimed Bills of Exchange of more than three
years' standing. (83).
Treasure Trove
Sale proceeds of Darbar presents (84).
Sale of old stores and materials
Sales of land and houses, etc
Fees for Government audit. (85).
Commission on purchase, sale, etc., of Govern-
ment Securities and on Savings Bank invest-
ments
Contributions (86)
Rents
Rates and Taxes.
Naturalisation, passport and copyright fees.

(80-A) Deleted

(81) Sale proceeds of stationery

Sale proceeds of stationery

(count)

(82) This major head covers all transactions of the Civil Department which it is not found possible to bring to account under any of the descriptive major heads.

(82 A) (a) Lapses on account of deposits other than personal deposits made with Government before the 1st April 1923 are a source of Provincial revenue

(b) Lapses on account of deposits made with Government on or after the 1st April 1923 (and in the case of Coorg on or after the 1st April 1933) are a source of Provincial revenue in the following cases—

(i) Lapses of Civil and Criminal Court Deposits except Cantonment Magistrates' Deposits;

(ii) Lapses of such revenue deposits as relate to provincial subjects.

(83) Lapsed transfer receipts in the Civil Department will be taken to this head. Military lapsed transfer receipts will be adjusted in the books of the Military Department.

(84) Receipts of special missions being commonly presents should be taken to this head. When instructions are given to open a separate head for any mission, separate detailed heads will suffice

(85) Includes fees from Courts of Wards for audit of their accounts.

(86) This head is intended for contributions from Municipalities and Local Funds which are not made for any specific purpose.

MAJOR HEADS.

MINOR HEADS.

J.—Miscellaneous—concl'd.

XXXV.—MISCELLANEOUS—concl'd. . .

Other fees, fines, and forfeitures. (87).
 Percentages chargeable on European stores for Provincial and Local Funds, Construction of Railways and Irrigation Works, Posts and Telegraphs, Indian States, etc. (88).
 Loss or Gain by Exchange.
 Receipts on account of lapsed Wasika pensions payable in lieu of interest on the Oudh Loans.
 Percentage on capital cost of furniture supplied to High Officers.
 Freight Tax. (89).
 Receipts arising out of the Military Lands Scheme, Bombay.
 Receipts from excise duty on Matches (Burma).
 Receipts from electricity duty (Bombay).
 Receipts under the Tobacco Duty (Town of Bombay) Amendment Act, 1932.
 Receipts under the Bombay (District) Tobacco Act, 1933.
 Gain by Exchange on local transactions. (90).
 Recoveries of overpayments. (91).
 Collection of payments for services rendered. (91-A).
 Miscellaneous. (92).
 Net gain by exchange on Remittance transactions.
 Deduct—Refunds.

(87) Marriage and burial fees.

Fees for the services of the Government Examiner of Questioned Documents.

Other items (fees for stamping weights and measures, except in Bombay where they are credited to the head "XXV.—Industries—Industries", etc., certificate fees, Bombay, fees for inspection and copying declarations).

(88) Includes two detailed heads, viz:—

- (1) One per cent. for Marine Insurance, cost of stores lost, general average, etc.
- (2) Two per cent. for a survey and duplicate cart charges.

(89) The receipts from the exchange on goods transported under the Pacific Railway and Steam Navigation Tax Act, 1917 (No. XIII of 1917), as amended by Section 4 of the Indian Finance Act, 1921, are taken to the head "XXV.—Industries—Industries" under the sub-head "Railways and Navigation". The receipts from the exchange on goods transported under the Pacific Railway and Steam Navigation Tax Act, 1917, are taken to the head "XXV.—Industries—Industries" under the sub-head "Railways and Navigation". The receipts from the exchange on goods transported under the Pacific Railway and Steam Navigation Tax Act, 1917, are taken to the head "XXV.—Industries—Industries" under the sub-head "Railways and Navigation".

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The receipts from the exchange on goods transported under the Pacific Railway and Steam Navigation Tax Act, 1917, are taken to the head "XXV.—Industries—Industries" under the sub-head "Railways and Navigation".

MAJOR HEADS

MINOR HEADS

K—Defence Receipts

XXXVI—DEFENCE RECEIPTS—EFFECTIVE—

- I—Fighting Services
- II—Administrative Services
- III—Manufacturing Establishments (including stores)
- IV—Army Headquarters Staff of Commands etc
- V—Purchase and sale of stores Equipment and Animals (other than those purchased direct by Manufacturing Establishments Military Engineer Services Royal Air Force and Royal Indian Navy)
- VI—Special Services
- VII—Transportation Conveyance Hot Weather Establishments and Miscellaneous
- VIII—Military Engineer Services, (including stores)
- IX—Auxiliary and Territorial Forces
- X—Royal Air Force (including stores)
- XI—Royal Indian Navy (including stores)

XXXVII—DEFENCE RECEIPTS NON EFFECTIVE—

- I—Army
- II—Royal Air Force
- III—Royal Indian Navy

L.—Provincial Contributions and Miscellaneous Adjustments between Central and Provincial Governments

XXXIX—CONTRIBUTIONS TO THE CENTRAL GOVERNMENT BY PROVINCIAL GOVERNMENTS

XXVIX—A—MISCELLANEOUS ADJUSTMENTS BETWEEN THE CENTRAL AND PROVINCIAL GOVERNMENTS

MAJOR HEADS.	MINOR HEADS.
	M.—Extraordinary items.
XL.—EXTRAORDINARY RECEIPTS. (92-A).	Sale of land. Sale of other Government Assets. Other items. <i>De luct</i> —Refunds.
XLI.—CAPITAL CONTRIBUTED BY RAILWAY COMPANIES AND INDIAN STATES TOWARDS OUTLAY ON STATE RAILWAYS.	BB.—Railway Capital account not charged to Revenue. (32).
XLII.—Deleted.	
	A.—Direct Demands on the Revenue. (93).
I.—CUSTOMS	Sea Customs, pay, allowances and contingencies (91). Land Customs, pay, allowances and contingencies. (95). Charges in connection with excise duty on Sugar. Charges in connection with excise duty on Matches. Assignments and Compensations. Miscellaneous. Loss or Gain by exchange.
2.—TAXES ON INCOME	Collection of Income Tax. (95-A). Loss or Gain by Exchange.
3.—SALT	Working expenses— Direction. Manufacture. Weighment. Stores and Workshop establishments. Medical establishments. Contribution to the Depreciation Reserve. Renewals and Replacements. Cost of Accounts and Audit. Pensionary charges and contribution to Provident Fund. Salt purchase and freight. Preventive establishments. Works.

(92-A) Any special and non-recurring receipts are included with expenditure proper to the capital head the accounts of which are entered here, topically, in the first of the principal classes extended in Article 181 (6) of the Audit Code, and are included under the head of Government done to distinguish them from the ordinary revenue of the year.

(93) A new minor head "Works" may, if necessary, be opened for any of the receipts to be grouped under Section A, P., G. and J for the purpose of providing a separate account for the receipts which may be transferred to the original minor head (A, P., G. and J) by means of a separate order of the competent authority. Expenditure may be provided for under the head "Works" for the separate expenditure of expenditure under Original Work, Paper or 103 or 104. Properly, if any, under "Rents of buildings", reduced from such work, will be included under the appropriate minor head of revenue concerned.

(94) The charges of each principal part should be stated as a separate sub-head. A separate sub-head should also be provided for the net, if any, of the "net" of the receipts included under A-III of 1914.

(95) This head may, if necessary, be amalgamated with the head "Sea Customs, etc."

(95-A) Includes Paper-tax.

APPENDICES.

[No. 7]

MAJOR HEADS.	MINOR HEADS.
A.—Direct Demands on the Revenue—contd.	
3.—SALT—contd	<i>Working expenses—contd.</i> Interest on capital Royalties and Compensations, Miscellaneous Loss or Gain by Exchange <i>Deduct—</i> Amount met from Depreciation Reserve <i>Deduct—</i> English cost of stores and Establishment (95 B).
4.—OPIMUM — — —	Superintendence Ghazipur Opium factory Opium research laboratory, Cawnpore. District staff Purchase of Opium Payments to Cultivators Other Opium Agencies and Establishments, Compensations Opium Miscellaneous Charges in Calcutta. Miscellaneous Loss or Gain by Exchange.
5.—LAND REVENUE — ..	Charges of administration. (96) Management of Government estates (97) Charges on account of land revenue collections, (98)

(95 B) This head is intended for adjustment in the accounts of the Northern India Salt Revenue Department of charges on account of stores, leave salaries, clerical & overseas pay, etc., which are brought to account under '3-Salt' in the account of the High Commissioner for India.

(96) This head includes all district administrative charges other than those debited to the group head 'E.—District Administration' subordinate to the major head 22—General Administration under the principle enunciated in note (1.5)

The sub-heads under this minor head vary from province to province according to the actual constitution of the district staff

(97) Government Estates are estates of which the rental temporarily or permanently belongs to Government. There should be three sub-heads—

- (a) Collection of Revenue.
- (b) Outlay on Improvement.
- (c) Cost of Settlement

Where commission is paid on the collection of rents of Government estates, it should be charged to (a) under this head, and not to 'Charges on account of land revenue collections'

The survey and settlement of a permanent estate if done as an isolated business and not as part of a general arrangement for survey and settlement, should be charged to (c) under this head.

(98) Commission on Land Revenue Collections.

Ditto Land Capitation Tax.

Ditto House tax.

Percentage allowed as remuneration to village officers (Bombay)

MAJOR HEADS.

MINOR HEADS.

A.—Direct Demands on the Revenue—*contd.*

5.—LAND REVENUE— <i>contd.</i>	..	Charges on account of fishery collections. Survey, Settlement and Record Operations. (99). Land Records. (100). Charges on account of encumbered estates. Allowances to District and Village Officers. (101). Assignments and Compensations. (102). Loss or Gain by Exchange.
6.—EXCISE. (103) ..	.. ..	Superintendence. District Executive Establishment. (104). Distilleries. (103-A). Cost of opium supplied to Excise Department. (104-A). Purchase of Ganja and other drugs. Compensations. Excise Bureau. (103-A). Loss or Gain by Exchange.

(99) The sub-heads are—

- (a) Controlling office.
- (b) Other headquarter Establishments.
- (c) Survey and settlement parties (meaning officers of the Revenue Department).
- (d) Professional survey parties. (If these are parties of the Survey of India, their charges must not be directly brought to account, but through the Accountant General, Central Revenues).
- (e) Survey Schools.
- (f) Cost of Cadastral maps.
- (g) Extra departmental mapping.

(100) This includes the charges of the department created for the maintenance of the record of survey but dealt with in different provinces under different names. It should be divided into two sub-heads, "Superintendence" and "District charges". All Patwari and Kanungo charges should be shown under the latter head (except in Bengal and Bihar and Orissa).

(101) These allowances consist mainly of allowances paid to village officials, many of them hereditary, maintained in the interest of land revenue collection.

(102) The sub-heads are—

- (1) Inamdars and other grantees.
- (2) Pensions in lieu of resumed lands.
- (3) Malikana or Allowances to excluded proprietors.
- (4) Other land revenue compensations.

(103) The charges of the combined salt and excise establishment in Madras are adjusted in the following manner, *viz*—

- (1) the charges under "Salt purchase and freight" and "Excise License Works" are debited to Salt;
- (2) the remainder is distributed between Salt and Excise in the proportion of $\frac{1}{3}$ to Salt and $\frac{2}{3}$ to Excise.

(103-A.) In Bengal charges for "Excise Bureau" are shown under the minor head "Superintendence" and these for "Distilleries" under "District charges"

(104) Includes Inspection and Prevention.

In Bengal and Bombay the nomenclature used for this minor head is "District charges."

(104-A.) As soon as the opium is supplied to the Excise Department from the factory the cost price thereof is debited to this head by credit to the head "Cost price of opium sold to the Excise Department" under "IV—Opium."

MAJOR HEADS.	MINOR HEADS.
A.—Direct Demands on the Revenue—<i>conold</i>.	
7.—STAMPS—	
A. Non-Judicial . . .	Superintendence (105) Charges for the sale of stamps (106) Cost of stamps supplied from Central Stamp Stores (107) Cost of stamps supplied from Provincial Stamp Stores
B. Judicial . . .	Superintendence (105) Charges for the sale of stamps (106) Cost of stamps supplied from Central Stamp Stores (107) Cost of stamps supplied from Provincial Stamp Stores Loss or Gain by Exchange
C. General . . .	Security Printing Press. (107 A)
8.—FOREST . . .	General Direction (108) Conservancy, Maintenance and Regeneration Establishment Interest on Capital (110) Loss or Gain by Exchange
9.—REGISTRATION	Superintendence District charges Loss or Gain by Exchange
9-A.—SCHEDULED TAXES . .	Entertainment Tax Betting Tax Luxury Tax

(105) The distribution of the charges under this head and under the head 'Stamps supplied from central stores' between 'A. Non Judicial' and 'B Judicial' should be made in accordance with the orders of the local Government to whom the matter should be referred. If considered desirable, the charges need not be distributed but may be shown under a single minor head outside the division.

The following sub-heads should be distinct —

(a) Presidency Executive Establishment

(b) District Establishment.

Contingencies of Collectors' offices properly debitable to 'stamps' should be taken under this head even when no separate District Establishments are entertained for stamp work alone.

(106) Includes commission, discount, and the pay and allowances of official vendors entertained for the sale of stamps.

(107) The cost of stamps supplied from the Central Stamp Stores is charged to this head. The charges include overhead charges to cover a portion of the cost of maintenance of the stores and incidental charges connected with the supply of stamps, if any.

(107 A) The sub-heads are—

(1) Working expenses, and

(2) Interest on Capital

(108) The charges on account of the pay, allowances and contingencies of the Inspector General and Chief Conservators of Forests (or other officers of similar standing) should be shown under this head.

(109) Deleted

(110) This head records the interest on Forest Capital Outlay brought to account under the capital major head "62 A—Forest Capital outlay not charged to Revenue."

MAJOR HEADS.	MINOR HEADS.
AA.—Principal Revenue Heads—Forest and other Capital Outlay charged to Revenue.	
3-A.—CAPITAL OUTLAY ON SALT WORKS.	Works. Plant and machinery. Stores. Other items. Loss or Gain by Exchange. <i>Deduct</i> —English cost of Stores and establishment. <i>Deduct</i> —Receipts and recoveries on capital Account.
7-A.— <i>Deleted.</i>	
8-A.—FOREST CAPITAL OUTLAY CHARGED TO REVENUE.	
B.—Railway Revenue Account.	
10-A.—STATE RAILWAYS Commercial Lines	Interest on Debt. Interest on Capital contributed by Companies and Indian States.
10-B.—STATE RAILWAYS— Strategic Lines	Interest on Debt. (32)
11.—SUBSIDISED COMPANIES ..	
12-A.—MISCELLANEOUS RAILWAY EXPENDITURE— Commercial Lines	(32)
12-B.—MISCELLANEOUS RAILWAY EXPENDITURE— Strategic Lines	(32)
12-C.—TRANSFERS TO RAILWAY RESERVE FUND.	
12-D.—REFUND OF SUMS WITHDRAWN FROM THE RAILWAY DEPRECIATION FUND.	
BB.—Railway Capital Account charged to Revenue.	
13-A.—CONSTRUCTION OF RAILWAYS— Commercial	(32)
13-B.—CONSTRUCTION OF RAILWAYS— Strategic	(32)
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works (34).	
14.—INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.	Irrigation Works. Navigation, Embankment and Drainage Works.
15.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES :—	
A. Irrigation Works—	
(1) Works for which only revenue accounts are kept.	Works. Extensions and Improvements. Maintenance and Repairs. Establishments.

MAJOR HEADS	MINOR HEADS
C—Revenue Account of Irrigation Navigation Embankment and Drainage Works (34)—contd	
15—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES —	Tools and Plant Suspense Loss or Gain by Exchange <i>Deduct</i> —English cost of Stores,
A Irrigation Works— <i>contd</i>	
(2) Works for which neither capital nor revenue accounts are kept	Same as for A (1) above
(3) Miscellaneous Expenditure	Establishment Tools and Plant Other charges Grants in aid Suspense Loss or Gain by Exchange <i>Deduct</i> —English cost of stores and Establishment
B Navigation Embankment and Drainage Works	
(1) Works for which only revenue Accounts are kept	As for A (1) above
(2) Works for which neither capital nor revenue accounts are kept	As for A (1) above
(3) Miscellaneous Expenditure	As for A (3) above
<i>Deduct</i> —Amount financed from Famine Relief Fund	
Net amount charged to ordinary Revenues	
15 (1)—OTHER REVENUE EXPENDITURE FINANCED FROM FAMINE RELIEF FUND	Irrigation Works Navigation Embankment and Drainage Works,
CC—Capital Account of Irrigation Navigation Embankment and Drainage Works charged to Revenue (34)	
16.—CONSTRUCTION OF IRRIGATION NAVIGATION EMBANKMENT AND DRAINAGE WORKS—	
A Financed from Famine Relief Fund	Irrigation Works Navigation Embankment and Drainage Works. Same as for A above Same as for A above
B Financed from Ordinary Revenues <i>Deduct</i> —Repayments of Capital expenditure charged to Ordinary Revenues	
Net amount charged to Ordinary Revenues	Same as for A above
D—Posts and Telegraphs Revenue Account.	
17.—POSTS AND TELEGRAPHS— Interest on Debt	(32)
DD—Posts and Telegraphs Capital Account charged to Revenue.	
18.—CAPITAL OUTLAY ON POSTS AND TELEGRAPHS	(32)

MAJOR HEADS.

MINOR HEADS.

E.—Debt Services.

Central Section.

19.—INTEREST ON ORDINARY DEBT ..

*Permanent Debt.**Interest on Central Loans:—*

NOTE.—A separate minor head to be opened for interest on each loan.

Discount on Loans:—

Discount on different loans to be shown under separate sub-heads.

Other Items:—

Interest on Expired Loans.

Management of Debt.

Loss or Gain by Exchange.

Miscellaneous.

Floating Debt:—

Discount on Treasury Bills. (110-A).

Interest on other Floating loans. (111).

Miscellaneous.

Loss or Gain by Exchange.

Deduct—

(1) Interest transferred to Commercial Departments.

(2) Interest chargeable to Provincial Loans Fund. (111-A).

(3) Interest portion of equated payments on account of commuted value of pensions (111-B).

Provincial Section.

Interest on Provincial Loans—

NOTE.—A separate minor head should be opened for interest on each Provincial Loan.

*Discount on Provincial Loans—**Other items—*

Interest Payable to Provincial Loans Fund on:—

(a) Advances on account of Provincial Loan Accounts outstanding on 1st April 1921.

(b) Advances in respect of Irrigation Capital Expenditure up to 1920-21.

(c) Other advances.

Management of debt.

Loss or Gain by Exchange.

Miscellaneous.

(110-A). The debit under this head in the accounts of a particular year is to be limited to the discount actually accrued during that year. This is effected in the manner indicated below. On the issue of a treasury bill whether to the public or to the Paper Currency Reserve, the entire amount of discount should be charged in the first instance to this head. At the end of the year this head should be relieved of that portion of the discount on treasury bills outstanding on the 31st March which has not yet accrued, by credit to this head and debit to a separate detailed head "Discount on treasury bills" and ordinate to the local ledger head "Suspense Account". On maturity of the treasury bill in the following year, the amount of discount accruing in that year should be charged to this head by credit to the detailed head under "Suspense Account" mentioned above, thus clearing the debit outstanding under that head.

MAJOR HEADS	MINOR HEADS
E—Debt Services—contd	
19—INTEREST ON ORDINARY DEBT— <i>contd</i>	<i>Deduct—</i> (1) Interest transferred to Commercial Depart- ments (2) Interest portion of equated payments on account of commuted value of pensions (111 B)
20—INTEREST ON OTHER OBLIGATIONS	<i>Special Loans—</i> Interest on Loans from the late King of Oudh Interest on Loans from Raja Kalyunker Ghosai Interest on Book Debt Loan on account of Madho Rao Interest on Educational Funds Interest on Charitable Funds Interest on other Loans (112) <i>Treasury Notes of Service and other Funds—</i> Interest on Treasury Notes on account of Soldiers' Savings Bank Deposits Interest on Treasury Notes on account of the Bhonsla and other Nagpur Temples Interest at 4 per cent on Madras non trans- ferable Treasury Notes <i>Deposits of Service Funds bearing interest (113)</i> Interest on Superior Services (India) Family Pension Fund Interest on Bengal Uncovenanted Service Family Pension Fund Interest on Bombay Family Pension Fund of Government Servants Interest on Bengal and Madras Service Family Pension Fund Interest on Madras Military Assistant Sur- geons' Fund Interest on Indian Military Widows and Or- phans' Fund

under that head.

thereof

MAJOR HEADS.	MINOR HEADS.
F.—Civil Administration—<i>contd.</i>	
22.—GENERAL ADMINISTRATION— <i>concl'd.</i>	
C. Secretariat and Headquarters Establishments— <i>concl'd.</i>	Inspector General of Stamps, Registration and Excise. (122) Director of Land Records and Agriculture. Local Fund Audit Establishments. (123)
D. Commissioners	Commissioner in Sind. Commissioners. (124)
E. District Administration (125)	General Establishments. (126) Sub-divisional Establishments. Other Establishments.
F. Miscellaneous	Discretionary Grants by Heads of Provinces, etc. (127) Miscellaneous. (127-A) Court of Wards (United Provinces). Loss or Gain by Exchange.
G. Works	
23.—AUDIT	Auditor General. (127-B) Indian Audit and Accounts Service. Civil offices of Account and Audit. (127-B) Loss or Gain by Exchange.

(122) Where such an officer exists in any province, the pay and allowances of the Inspector General and the cost of any combined establishment are taken to this head, but where separate establishments are employed on the different services they are shown under the respective major heads.

(123) Records the cost of the audit of Local Fund Accounts. The cost of the audit of the accounts (other than Local Fund Accounts) covered by Rule 12 of the Auditor General's Rules is included under "23.—Audit."

(124) When additional Commissioners are employed only on judicial work, their pay and all other charges should be taken under "24.—Administration of Justice—Civil and Sessions Judges".

(125) In determining the precise charges on account of district administration which should be debited under this head, the general principle should be that any part of such charges which is definitely expended upon work connected with a single major head should be taken as a charge against that major head, while the rest of the charges spent upon work connected with more than one major head should be taken to this head.

(126) Charges on account of Treasury should be recorded under a separate sub-head. Charges for acquiring old and foreign coins under the Indian Treasure Trove Act should be treated as contingent charges of the Treasury.

(127) The allocation of the discretionary grants should be determined by the criterion as to who is the grantor and not by the purpose for which the grants are made. Thus the grants made by the Governor, Commissioner or the Deputy Commissioner should be classified under this minor head. Similar grants, if any, made by other authorities should be recorded under the appropriate service head concerned and any expenditure which cannot be so recorded may be classified under "47.—Miscellaneous—Miscellaneous and unforeseen charges".

(127-A) Payments on account of passage money from India to the United Kingdom of selected candidates for the Indian Civil Service are charged to this head.

(127-B) The cost of the officers of the Indian Audit and Accounts Service serving in the office of the Auditor General and in Civil offices of Account and Audit will be shown under the minor head "Indian Audit and Accounts Service" and not under the minor heads "Auditor General" or "Civil offices of Account and Audit".

MAJOR HEADS

MINOR HEADS

F.—Civil Administration—*contd.*

4 - ADMINISTRATION OF JUSTICE

High Courts and Chief Courts
Law Officers (128)
Administrator General and Official Trustee
Coroner's Court
Presidency Magistrate's Court
Judicial Commissioner
Civil and Sessions Courts (129)
Courts of Small Causes (130)
Criminal Courts
Pledership examination charges
Loss or Gain by Exchange

(128) The sub-heads are —

- (i) English Law Officers (i.e. Advocate General, Standing Counsel, Solicitor to Government)
- (ii) Legal Remembrancer and High Court Pleaders
- (iii) Munsiff establishment

[A slightly different classification is followed in Madras.]

The charges for conducting Civil suits are taken among Collectors' Contingencies if managed by the Collector but so far as they consist of pleaders' fees they should go under this head. The cost of suits, the filing of which is the natural and proper function of the Central as opposed to a Provincial Government, will be borne by the Central Government and should be debited to the department which originates the suit.

Fees to pleaders in pauper suits should be taken under this head (as well as other money charges in pauper suits such as advances for batta to witnesses, the recoveries being credited to Court fees realized in cash.)

respectively

(Advances for Civil suits should be finally charged off against the Department receiving them.)

(129) The following should be sub-heads —

- (a) District and Sessions Judges
- (b) City Civil Court (Madras)
- (c) Subordinate Judges
- (d) Munsifs
- (e) Decan Agr cultural Relief Courts

If the contingent charges are not at present separately voted, then the division of sub-heads may be confined to the salaries and establishment, the contingencies being all taken together.

- (f) Process-serving establishment
- (g) Record room copyist establishment (if separately organized)

[In Burma there are only two sub-heads under this main head — (1) District and Sessions Judges and (2) District and Township Judges.]

The payments of actual expenses by a Court under Article 187 of the Audit Code will be debited to the detailed head District and travelling allowances of witnesses.

(130) Presidency Court to be shown as a separate sub-head.

[The Small Cause establishment of a Subordinate Judge exercising Small Cause powers to be shown, not here but under a separate detailed head under Subordinate Judges.]

MAJOR HEADS.	MINOR HEADS.
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F.—Civil Administration—*contd.*

25.—JAILS AND CONVICT SETTLEMENTS.

Jails. (131).

(131) The sub-heads and detailed heads are as follows:—

Sub-heads Nos. 2 to 11 are prescribed for the Jail administrative returns. Sub-heads Nos. 1 and 12 will not appear in those returns.

1. *Superintendence*, to include the pay, allowances and contingencies of the Inspectors General of Prisons.
2. *Establishment*, to be sub-divided again into the following detailed heads:—
 - (a) Superintendent, (b) Jailers and Deputy and Assistant Jailers, (c) Clerical, Educational and Mechanical Establishments, (d) Warder Establishment, (e) Menial and other establishments, and (f) Medical Establishment.
3. *Dietary charges*, to include (a) Rations, (b) Miscellaneous dietary charges, (c) Garden and Agricultural expenses, (d) Proportionate share of dairy expenses.
4. *Hospital charges*, to include (a) Sick diet and extras for patients (b) Cost of extra or special diet, etc., for prisoners who are in weak health but not in hospital, (c) Medicines and Hospital equipment and (d) Proportionate share of dairy expenses.
5. *Clothing and bedding of prisoners.*
6. *Sanitation charges*, to include (a) Conveyance, washing, and purifying (b), Charges for water supply and (c) Extraordinary charges.
7. *Charges for moving prisoners*, to include (a) Transfer charges and road subsistence of convicts, and (b) Transportation charges.
8. *Miscellaneous services and supplies*, to include (a) Lighting, (b) Disciplinary charges, (c) Uniform and equipment of warders, (d) Rewards for recapture and service, (e) Execution charges, and (f) Other miscellaneous services and supplies.
9. *Travelling Allowances.*
10. *Contingent charges*, with the following detailed heads:—
 - (a) Rents, Rates and Taxes, (b) Service postage, (c) Telegraph and Telephone charges, (d) Current Office expenses, (e) Office furniture and (f) Registers and Stationery.
11. *Extraordinary charges for Live Stock and Tools and Plant*, to include the following:—
 - (a) Conveyance and Water supply Dead Stock, (b) Dietary Dead Stock, (c) Hospital Dead Stock, (d) Garden and agricultural plant, (e) Lighting Dead Stock, (f) Disciplinary Stock, (g) Arms and Accoutrements, (h) Dairy Live Stock and Plant, (i) Draught Cattle and (j) Other Miscellaneous Dead Stock.
12. *Charges for Police Custody*, to appear under "Lock-ups" only, and to exhibit all charges for detaining prisoners in lock-ups, huts or bungalows, or in custody in Magistrates' Camps, and those for conveyance of under-trial prisoners.

In the case of under-trial prisoners travelling under police custody on Railway warrants issued by the Civil Police Department under the credit note system the cost of such warrants may be taken to a detailed head "Cost of Railway Warrants" under "26.—Police—District Executive Force," if such an adjustment will result in a reduction of clerical labour.

The sub-heads numbered 2 to 11 should be adopted in all provinces, and if it is found more convenient, a separate sub-head may also be opened for dairy expenses which are in the administrative accounts split up between dietary charges and hospital charges; as these charges are to be divided in a fixed proportion between

APPENDICES

[No. 7.]

MAJOR HEADS

MINOR HEADS

F.—Civil Administration—*contd.*25 — JAILS AND CONVICT SETTLEMENTS—*contd.*

Jail manufactures (132)
 Convict charges at Port Blair and Nicobars
 Convict charges in the Straits Settlements
 Loss or Gain by Exchange

26 — POLICE

Presidency Police (133)
 Superintendence
 District Executive Force (134)

between the administrative
 the latter while it may be
 and to split up only the
 detailed head may also be opened

Under 3 to 12 a distinction should be made between Presidency Jails Central Jails District Jails Lock

The charges for moving juvenile offenders to Reformatory Schools should be debited to the department which provides the escorts and arranges for the transportation of the convicts. A Local Government may, however if it considers it desirable charge to the Reformatory Schools the cost of moving the juvenile convicts themselves the department supervising the transportation being charged with the travelling and other expenses of the escort alone.

(132) This head should include all charges of convict labour except Press charges (including cost of machinery outlay in paper ink and other supplies and expense of maintenance) which are debitable to the grant for Stationery and Printing.

(133) The sub heads are—

Superintendence (these charges should not be mixed up with Provincial Police)

Municipal Police

River Harbour or Marine Police

Salt Police

Dockyard Police

Guards for Public buildings etc (paid by Government)

Special Police (charged to the parties concerned)

Hospital charges (see under Jails)

Police dead house

Cattle pounds

In Burma the charges for the Pangoon City Police are included under this minor head.

(134) The sub heads should be—

District Police—District Superintendents and Assistants

Police Force

Mounted Police

Office Establishment

Allowances Honoraria etc

Hospital charges (see under Jails)

Contingencies

MAJOR HEADS.

MINOR HEADS.

F.—Civil Administration—*contd.*26.—POLICE—*contd.*

Police Training Schools.
Municipal and Cantonment Police. (135)
Village Police.
Special Police. (136)
Railway Police. (137)

OPEN POLICE.—Such of the above heads may be applied to.

As to the Police Force each grade should be shown separately in the estimates, though in the accounts the whole Force may be grouped under one or more detailed heads only, at local discretion, provided that no grouping includes two items which are recorded separately in the Finance and Revenue Accounts.

The "Criminal Investigation" should include only clerks, etc., who are not regularly enlisted members of the Force; all enlisted members should be shown against "Police Force".

Under "Other Police" it could be shown Police entertained as part of the District Force but for a special purpose, such as Salt Police, Preventive Police, and Municipal and Cantonment Police, if they form a separate part of the Force and are wholly paid by Government. The charges for each class should be distinguished.

Cost of recruits (i.e., their wages, etc., and their allowances) should be a sub-head under Contingencies.

The cost of all Railway warrants issued by the Civil Police Department under the credit note system may be adjusted under a detailed head "Cost of Railway Warrants" subordinate to "Allowances," if such an adjustment will result in a reduction of clerical labour.

(137) This head is intended for the Municipal or Cantonment Police, if they form a separate part of the Force and if the Municipality or Cantonment pays the Government wholly or partly.

(136) This minor head is intended to show the cost of Police Forces which are levied for special purposes and organized on a system different from the regular District Force. The Chitlang, Frontier Police and the Arakan Frontier Police should be shown here. So also the Punjab Border Police, Burma Military Police and Mawlaikand Police and Canal Levies in Peshawar. For charges connected with the additional police entertained under the Indian Police Act (Act V) of 1861, see Section (256).

(137) (1) Railway Police includes charges for "Crime and Order" Police only.

The amount of contribution payable by the railways as determined by the Governor General in Council, as well as other particulars relating to each railway, are stated in the manuals of the Audit Officers concerned.

(2) Charges for "Watch and Ward" as defined in Clause (4) below are borne by the railway and not debited to Police.

(3) On State Railways managed by Government, the cost of the police guards supplied by the Police Department at the request of the railway authorities for the performance of duties which should be arranged for by the railway authorities and not of part of the ordinary functions of the police should be charged to the railway concerned.

(1) The duties of "Watch and Ward" consist of.—

(a) Watching of passenger trains at stations.

(b) Watch and Ward of—

(1) Goods sheds.

(2) Goods trains at stations.

(3) Brake and luggage vans.

(4) Railway offices and buildings (but not including Railway cemeteries).

(c) Watching of fuel delivered within the Railway boundary and escorting of pay clerks.

(d) Reporting to Railway authorities all breaches of the company's bye-laws.

(5) Rewards granted to the Railway Police Staff by the Police Department form part of the cost of Railway Police and as such follow the incidence of the cost of the Police. Rewards granted by the Railway administration are charged to the Railway.

MAJOR HEADS	MINOR HEADS
F.—Civil Administration—<i>contd.</i>	
26 —POLICE— <i>contd.</i>	Criminal Investigation Department (138) Cattle pounds (139) Miscellaneous (140) Loss or gain by Exchange
27 —PORTS AND PILOTAGE—	Construction and purchase of Pilot vessels and launches Plant machinery, furniture and other equipment (141 A) Buildings (141 A) Loss or Gain by Exchange <i>Debit</i> —Receipts and Recoveries on Capital Account Pay and allowances of officers and men afloat (142) Victualling, allowances of officers and men afloat (142) Purchase of stores Repairs and maintenance (142) Pilotage and Pilot establishment (144) Loss or Gain by Exchange
A Major Ports (141)—	Direction (Headquarters Establishments) Principal officers and their establishments Shipping offices Ship Survey Department Training ship Miscellaneous (142 A)
(1) Bengal Pilot Service — (a) Capital Account	
(b) Revenue Account	
(2) Other charges	
B — Minor Ports	Pay and allowances of officers and men afloat (142) Victualling of officers and men afloat (142) Purchase of marine stores and coal for the building repairs and outfit of ships and vessels (142) (143) Purchase and hire of ships and vessels (142) (144)

(138) The charges of the Intelligence Bureau attached to the Home Department of the Government of India are adjusted under 27—General Administration (See note 121)

(139) Includes charges for contributions out of Pound receipts to Municipalities

(140) Includes contributions by Government for Police bands. Contributions by Government to cover any deficit in the General Police Fund should be debited to a separate sub head. Contribution to the General Police Fund under this minor head

(141) Madras Bombay Calcutta Chittagong Pangoon Karachi Aden and Visagapatam have been declared to be Major Ports. The rest are minor ports

(141 A) For items in excess of Rs. 1 000 in each case

(142) These heads relate to vessels and in them each ship should be shown separately but if these are many and small a group may be made. The vessels should be described so as to indicate their use. Pilot Vessel, "Steam Tug" etc.

MAJOR HEADS.	MINOR HEADS.
F.—Civil Administration—contd.	
27.—PORTS AND PILOTAGE— <i>B.—Minor Ports—contd.</i>	Pilotage and pilot establishments. (144) Ports establishments. (145) Miscellaneous shore establishments. Subsidies to steam-boat Companies. (147) State-yacht establishment. (148) Loss or Gain by Exchange. Miscellaneous. <i>Deduct</i> —Recoveries.
27(1)—LIGHTHOUSES AND LIGHT-SHIPS. (A) Capital Account	Capital outlay financed from ordinary revenues.
(B) Revenue Account	Direction. Lighthouses—working expenses. Lightships—working expenses. Renewals and Replacements. Additions and Replacements. Contributions. Compensations. Contribution to Depreciation Reserve. Contributions to the Additions and Replacements Reserve Fund. Cost of Accounts and Audit. Pensionary and Provident Fund charges. Interest on Capital. Miscellaneous. <i>Deduct</i> —Renewals and Replacements met from Depreciation Reserve. <i>Deduct</i> —Additions and Replacements met from Additions and Replacements Reserve Fund. <i>Deduct</i> —English cost of stores and establishment. Loss or Gain by Exchange. Contribution to the General Reserve Fund.
28.—ECCLESIASTICAL	Ecclesiastical establishments. (149) Cemetery establishment. Miscellaneous ecclesiastical charges. (150) Loss or Gain by Exchange.

(144) The charges should not include those of vessels, which are provided for above.

(145) Includes—

Port Officer's Department.

Marine Court.

Shipping Master.

Charges for Survey of steam vessels.

(146) There should be separate sub-heads for "Purchase" and "Hire".

(147) The particular line or service should be stated in the description of each charge.

(148) Includes the pay of the crew and establishment of any vessel kept up for the use of the head of the Government, and also the hire of any which may be chartered for his special use.

(149) Includes—

(1) Church of England.

(2) .. Scotland.

(3) .. Rome.

(4) Other Churches.

Under each of which should be sub-heads of "Pay of Garretted Officers" and "Pay of establishment", "Allowances" and "Contingencies".

(150) Allowances for statistical returns and grants-in-aid towards the construction of churches should be classified under this head

MAJOR HEADS

MINOR HEADS

F.—Civil Administration—*contd.*

29.—POLITICAL (151)	Political Agents. (152) Charges for Diplomatic and Consular services in Persia, (154) Political subsidies. Entertainment charges Refugees and State Prisoners Special Political Expenditure. (155) Charges for organisation of Indian State Forces. Other Diplomatic charges Loss or Gain by Exchange Miscellaneous. (157)
29-A.—FRONTIER WATCH AND Ward. (157-A)	Frontier Constabulary and Militia (157-B) Buildings and Communications. (157 C) Miscellaneous (157-D)
30.—SCIENTIFIC DEPARTMENTS	Survey of India Botanical Survey Zoological Survey Hydro-Electric Survey Geological Survey Exploration of Coal, Petroleum and Minerals Mines Department

India for all practical purposes

(152) This is meant for regularly appointed officers and officers of the Political Department and not for

MAJOR HEADS.	MINOR HEADS.
—Civil Administration—<i>contd.</i>	
30. SCIENTIFIC DEPARTMENTS—<i>contd.</i>	Archaeological Department. (158) Board of Scientific Advice. Donations to Scientific Societies and Institutes. (159) Meteorological Department. Museums. (160) Loss or Gain by Exchange.
31.—EDUCATION. (161):—	
A. Universities	Grants to Universities. (162) Government Arts Colleges. (163) Grants to non-Government Arts Colleges. (162) Government Professional Colleges. (164) Grants to non-Government Professional Colleges. (162)
B. Secondary	Government Secondary Schools. (165) Direct grants to non-Government Secondary Schools. (162) Grants to local bodies for secondary education. (162)
C. Primary	Government Primary Schools. (165) Direct grants to non-Government Primary Schools. (162) Grants to local bodies for primary education. (162)
D. Special	Government special schools. (165) (166) Direct grants to non-Government Special Schools. (162) Grants to local bodies for special education. (162).

(158) All Charges on the Government, in connection with the preservation of ancient monuments as defined in section 2 (1) of the Ancient Monuments Preservation Act, 1904, which are declared to be protected monuments under section 3 (1) of that Act, whether incurred by officers of the Archaeological Department or by Local Governments, are debitable to "50—S. S. Group Department—Archaeological Department" and not to "41—Civil Works". It does not, however, apply to prehistoric monuments, which have been removed from the operation of the Act by notification included in (a) of entry 6 in Part I of Schedule I and in class (a) of entry 6 in Schedule II, to the Discretion Rules, by notification issued by the Government General in Council in the Gazette of India, nor to such protected monuments in the Central area, which have been specifically removed from the administrative control of the Archaeological Department. Expenditure incurred by the Public Works Department on such monuments is debitable to "41—Civil Works".

(159) The name of each society or institute shall be shown in the estimates.

(160) To include donations.

(161) This head, as well as the corresponding receipt head, shall be confined to transactions under the control of the Education Department, where no outside or central body is dealt with under the respective subject in (A). Thus vocational education shall be shown under "Ports and Pilotage," vocational education under "Agriculture," industrial education under "Industries," and so on. In provinces in which the intermediate classes have been separated from the universities, the word "(including intermediate classes)" may be inserted against the head "B—Secondary."

(162) The recurring and non-recurring grants should be shown separately. Contributions to Provident Funds for teachers in non-government schools should also be shown here.

(163) Includes Science Colleges and English and Oriental Colleges, which should be distinguished.

(164) Includes—

- Law Colleges,
- Engineering Colleges,
- Training Colleges,
- Commercial Colleges.

(165) If convenient, boys' schools and girls' schools should be shown separately.

(166) Includes—

- Training Schools,
- Schools of Art,
- Law Schools,
- Engineering and Surveying Schools,
- Reformatory Schools,
- Other Schools, such as Madrasa.

MAJOR HEADS

MINOR HEADS

F.—Civil Administration—contd

31—EDUCATION—contd

E General

Direction
 Inspection
 Scholarships (167)
 Miscellaneous (168)
 Loss or Gain by Exchange

32—MEDICAL (169)

Medical Establishment (170)
 Hospitals and Dispensaries (171)
 Grants for Medical purposes (172)
 Medical Colleges and Schools (173)
 Mental Hospital
 Chemical Examiner (174)
 Radium Institute
 Loss or Gain by Exchange

33—PUBLIC HEALTH (169)

Public Health Establishment (175)
 Grants for Public Health purposes (176)
 Expenses in connection with epidemic diseases (177)

(167) In Arts Colleges
 In Professional Colleges
 In Secondary Schools
 In Primary Schools
 In Special Schools

(168) Includes—

including—

Examination charges
 Grants to the School Book Society
 Text Book Committee
 Miscellaneous

NOTE.—Expenditure on prizes should form part of the ordinary expenditure of the institutions in which they are given and need not be separately shown in the accounts. But when the amount of expenditure on prizes is small, it may be recorded under a single detached head under E—General—Miscellaneous

NOTE.—The additional allowances which Surgeons get should be shown under the appropriate head of Jails (that is as pay if in charge and as hospital charges if only in Medical charge) Mental Hospital and Medical Schools

(170) To include grants to the Dufferin Fund (otherwise than for specific hospitals which will be shown under Hospitals and Dispensaries) and the Indian Nursing Association grants for the training of Dhawas etc.

(173) Two sub-heads (1) Medical College (2) Medical School. The first group of details under Medical College should show the Professional Staff. They should not come under Medical Establishment or under Hospitals and Dispensaries

MAJOR HEADS.	MINOR HEADS.
F.—Civil Administration—<i>contd.</i>	
33.—PUBLIC HEALTH— <i>contd.</i>	Bacteriological Laboratories. (178) Pasteur Institutes. Works. (179) Loss or Gain by Exchange.
34.—AGRICULTURE	Agriculture. (180) Veterinary charges. (181) Co-operative Credit. Loss or Gain by Exchange.
35.—INDUSTRIES	Industries. (182) Cinchona Plantations. Drug manufacture. Acetone factory.

(174) Show the full pay of the Chemical Examiner under this head, and not as Professor of Chemistry.

(175) The entire charges on account of officers and establishments who devote part of their time to duties connected with hospitals and part to those connected with public health should be charged to the head "32.—Medical". Charges on account of Port Health Officers should be included here. See also footnote (177).

The charges on account of Sanitary Engineer and his Staff should be recorded under a separate sub-head under this head even though for the time being the Engineer be under the administrative control of the Public Works Department.

(176) To include grants for the St. John's Ambulance Association, for tuberculosis sanatoria, etc., and expenditure incurred by way of grants or subsidies in connection with medical research, tuberculosis, town-planning, pilgrim traffic, etc., also in Bengal and Bihar and Orissa sanitary charges in connection with inland labour transport. See also footnote (180). The sub-heads will depend on local requirements.

(177) Charges in connection with bubonic plague, malaria and other epidemics should be recorded under three different sub-heads,—one for each. Charges on account of quinine should be shown under the sub-head "Malaria". Charges on account of port quarantine, including fees paid to medical officers for the inspection of vessels, should also be taken here under a separate detailed head including fees paid to medical officers for the inspection of vessels.

(178) Bacteriological charges unconnected with human diseases are shown under "34.—Agriculture—Veterinary Charges".

(179) Includes expenditure on all Sanitary Works executed by the Sanitary Engineer even though for the time being that officer be under the administrative control of Public Works Department. See footnote (93). If, however, the work executed forms an integral part of a Government building, the expenditure on that work should be charged to the Major head to which the cost of the original building work was debited.

(180) Includes the following sub-heads: "Experimental Farms," which are permanent establishments "Agricultural Experiments," for which each Government assigns a small grant each year, "Agricultural Department," under which are shown the salary and expenses of the Director of Agriculture, and of his establishment, engaged in promoting agriculture or instructing the people in agricultural subjects, "Experimental Factories", "Tea Nurseries and Plantations", "Public Exhibitions and Fairs," including charges other than prizes on account of cattle and horse fairs (these prizes are adjusted under the minor head "Veterinary charges"). "Botanical and other public gardens", including donations and subscriptions to Botanical and Agri-Horticultural Societies, and "Miscellaneous" including prizes and rewards for silk, cotton and flax, etc.

Charges incurred primarily in the interests of public health on exhibitions and fairs unconnected with the Agriculture Department should be classified under the major head "33.—Public Health".

(181) The expenditure should be recorded under the following sub-heads:—

- (a) Superintendence.
- (b) Veterinary Instruction.
- (c) Subordinate establishment.
- (d) Hospitals and Dispensaries.
- (e) Breeding operations. [This should be sub-divided into (i) Cattle breeding operations; and (ii) Horses, mule and donkey breeding operations. The charges on account of the Hissar Cattle Farm should be shown under this head.]
- (f) Prizes. (Includes prizes for the encouragement of cattle breeding and prizes at fairs and shows.)
- (g) Camel Specialist.
- (h) Bacteriologist.

(182) This minor head is divided into the following group heads:—

- (1) Direction, (2) Superintendence, (3) Industrial Education, (4) Industrial development and (5) Miscellaneous.

The Heads subordinate to group heads should be opened according to local requirements.

MAJOR HEADS	MINOR HEADS
F.—Civil Administration—<i>contd</i>	
35 INDUSTRIES—<i>contd</i>	Indian School of Mines Fisheries Loss or Gain by Exchange
36 —AVIATION (183)	Direction Grants for Aviation purposes Works (183 A) Special grants in aid from the additional tax on petrol consumed for aviation purposes Payments towards the share capital of Indian Trans Continental Airways, Limited
37 —MISCELLANEOUS DEPARTMENTS	<i>Labour and Emigration—</i> Emigration (184) Inspector of Factories Labour (184 A) <i>Inspection and Tests—</i> Explosives Inspector of Steam Boilers Electric Inspector Inspection of Motor Vehicles <i>Statistics—</i> Census (185) Gazetteer and Statistical Memoirs

(183) Charges in connection with Civil aviation only appear under this head. The expenditure on Military aviation is charged to Defence Services Estimates. Any charges in connection with the aërial mail service are taken to "Posts and Telegraphs."

(183 A.) Includes the cost of aerodromes, aircraft factories, preparation of landing grounds etc. incurred in connection with Civil Aviation, as well as the cost of land acquired for such works.

(184) The detailed heads are —

(a) Internal (i.e. within British India)

(b) External (i.e. outside British India)

(184 A.) This head is intended for the exhibition of charges relating to the Commissioner of Labour and other Labour Offices.

(185) The charge on account of the decennial census are classified under this minor head.

MAJOR HEADS.

MINOR HEADS.

F.—Civil Administration—*concl'd.*37.—MISCELLANEOUS DEPARTMENTS—*cont'd.*

Provincial Statistics. (186).
Bureau of Commercial Intelligence including Statistics.

Miscellaneous—

Registration of Accountants.
Ethnographical Survey.
Preservation and translation of ancient manuscripts.
Examinations. (187)
Imperial Library.
Controller of Patents and Designs.
Actuary to the Government of India.
Electrical Adviser to the Government of India.
Indian War Memorial.
Registrar of Joint Stock Companies.
Administration of Indian Partnership Act, 1932.
Broadcasting.
Charges on account of the Provincial Motor Vehicles Taxation Acts.
Miscellaneous.
Loss or Gain by Exchange.

37-A.—INDIAN STORES DEPARTMENT..

Headquarters Establishment.
Purchase Circles.
Inspection Circles.
Government Test House.
Metallurgical Inspectorate.
Deduct—Amount recovered from other Governments, Departments, etc.

FF.—Civil Administration capital outlay charged to Revenue.

35-A.—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT MET FROM REVENUE.

(186) To include charges for establishments for vital statistics, trade statistics, local statistics, rain gauge establishments, and civil statistical establishments, under the Surgeon-General, Indian Medical Department, Bombay.

The allowance paid to an officer other than an ecclesiastical officer acting as Marriage Registrar under the Indian Christian Marriage Act (Act XV of 1872) is treated as expenditure relating to the Provincial subject "Registration of births, deaths and marriages," and is charged to this minor head.

Also charges for the registration of Railway and River-borne traffic and foreign frontier and internal road-borne traffic which are recorded under the detailed head 'Registration of Traffic.'

(187) Includes charges of examinations for entrance into the public service other than those for examinations conducted by the Public Service Commissions or by heads of offices, which are adjusted under 22—General Administration or other departmental heads concerned as the case may be. Includes also the charges in connection with language examinations, the rewards for passing such examinations being classified as charges of the departments to which the officers receiving the rewards permanently belong and not of the departments to which the officers might be temporarily attached at the time of appearing for the examinations. The same principle will also be applied in the case of an officer who, at the time of appearing for the examination, happens to be temporarily serving under a Government other than that to which he permanently belongs.

MAJOR HEADS	MINOR HEADS
G—Currency and Mint	
38 —CURRENCY	Controller of the Currency Deputy Controllers of the Currency Currency Offices Charges for remittance of treasure (188) Discount on bills Currency note printing press (107 A) Loss on note and specie remittances (188 A) Loss or Gain by Exchange
39 —MINT	Mint and Assay Master's establishment and contingencies (189) Loss on Coinage (190) Loss on circulation of Bronze and Copper Coins Loss on circulation of Nickel Coins Purchase of local store (191) Loss or Gain by Exchange
H—Civil Works (34)	
41 CIVIL WORKS	<i>Original Works—Buildings—</i> Customs Taxes Salt Opium Land Revenue Excise

(188) Includes also the charges for the remittance of treasure within the remitting district

(188 A.) Losses of cash in treasuries whether in the course of remittance or out of treasury balances small coin depots or currency chests at treasuries when borne by the Central Government are adjustable under this head. No such loss should be debited to this head without the specific concurrence of the Government of India in the Finance Department

(189) Divided into—

- Direction and Establishment
- Bullion Establishment
- Operative Establishment
- Assay Establishment
- Office expenses and Miscellaneous

(190) Coin taken over at par at the Mints for recoinage should be first credited in the cash account. It should however be immediately passed on to the Bullion Department being credited there at its Bullion value viz Re 1 per tola. The difference should be charged in the cash account as loss of weight on recoinage of old coin. The detailed heads are—

- Loss of weight in coining silver
- Loss on recoinage old coins
- Cost of copper alloy
- Value of copper used for contingent purposes
- Value of metal expended for mint use
- Miscellaneous

(191) Includes expenditure on account of purchase of gold and silver for medals etc which will be shown under a distinct sub head

No. 7]

MAJOR HEADS.

MINOR HEADS.

43.—FAMINE—*contd.*A.—Famine Relief—*contd.*

B.—Transfers to Famine Relief Fund. (197).

44.—TERRITORIAL AND POLITICAL PENSIONS.

J.—Miscellaneous—*contd.*

Relief Works. (194)

Relief to people employed otherwise than on relief works.

Gratuitous Relief. (195)

Miscellaneous. (196)

Territorial and Political Pensions. (198)

Charitable Allowances. (198-A)

Loss or Gain by Exchange.

(194) The expenditure should be classified under the following sub-heads:—
 Communication.
 Irrigation.
 Other Works.

The following rules regulate the classification of expenditure of Public Works undertaken for purpose of famine relief:—
 (a) Public Works undertaken in consequence of the occurrence of famine but not directly for the employment of famine stricken people and not therefore treated as relief works will be classified in accounts as ordinary Public Works are classified, except that any expenditure in excess of normal rates incurred in consequence of the employment for relief purposes of unskilled and unemployable labour will be transferred to the head "43-A.—Famine Relief."

(b) Public Works expenditure which is undertaken directly for the relief of famine and controlled managed under the conditions applicable to famine relief works will be charged to "43-A.—Famine Relief" whether the work is or is not one which would have at some time or to be undertaken irrespective of famine. If, however, the work on which famine labour is employed is a revenue producing work in respect of which a capital account is kept (with or without the Revenue Accounts of the Government), the value of the work done, at ordinary rates, will be charged to the ordinary head of account, and the excess only to "43-A.—Famine Relief."

(c) These sub-heads are—

- Given in Government Institutions.
- Given at the houses of the people.
- Given in other ways.

(196) The procedure to be adopted for the adjustment of advances granted in connection with if recorded under this head in the first instance, may be settled by the Principal Auditor in consultation with the Local Government.

(197) This head receives the *per contra* debits on account of the credits to the Famine Relief Province of the unexpended balance of the assignment for Famine relief expenditure for the year 2 of the Schedule IV to the Devolution Rules).

(198) Individual pensions in excess of Rs. 10,000 per annum should be shown under separate All pensions not in excess of this amount should be shown under a single sub-head "Miscellaneous" those which are sometimes made for marriage, education or funeral expenses and the like, should be shown under this minor head.

[NOTE.—Only pensions granted to non-officials whose services, descent or connections are general grounds of policy desirable that Government should extend to them some measure of recognition should be classed as "Political" pensions. All other pensions which were treated prior to 1921-22 should, from and after that date be debited to the provincial head "45—allowances and pensions" under the minor head "Pensions for distinguished or meritorious services."

MAJOR HEADS	MINOR HEADS
J.—Miscellaneous—contd	
45.—SUPERANNUATION ALLOWANCES AND PENSIONS	<p>Superannuation and Retired Allowances</p> <p>Equated payments of commuted value of pensions charged to Capital (outside the revenue account) (199)</p> <p>Purchase of life pensions (Punjab)</p> <p>Compassionate Allowances</p> <p>Gratuities (200)</p> <p>Pensions for distinguished and meritorious services (201)</p> <p>Pensions etc. under the War Risks Compensation Scheme</p> <p>Special pensions connected with war 1914</p> <p>Pensions to the dependents of deceased lascars (ex German ships) interned during the war in Germany</p> <p>Donations to Service Funds</p> <p>Pensions of the Military Fund</p> <p>Pensions of the Military Orphan Fund</p> <p>Pensions of the Medical Petting Fund</p> <p>Pensions of the Madras Medical Fund</p> <p>Pensions under the Indian Civil Service Family Pension Regulations (202)</p> <p>Concession grants in respect of past contributions to Annuities (202 A)</p> <p>Covenanted Civil Service Pensions</p> <p>Pensions of the General Civil Fund</p> <p>Pensions of the Madras Civil Fund</p> <p>Pensions of the Bombay Civil Fund</p> <p>Donations to Provident Funds (202 C)</p> <p>Transfers to the Indian Civil Service (Non European Members) Provident Fund (202 B)</p> <p>Loss or Gain by Exchange</p> <p><i>Deduct</i>—Actual amount of pensions recovered from other Governments</p> <p><i>Deduct</i>—Pensionary liabilities of Commercial Departments</p>

(199) See footnote (219 C.)

(200) Includes marriage dowries to female pensioners

(201) See footnote (128)

(202) Payments of pensions to the families of subscribers referred to in footnote ("8) should be recorded under a detailed head "Pensions to families of non Europeans admitted to the Indian Civil Service before 1912"

(202 A) Refund of 4 per cent. annuity deductions made from the pay of Indian Civil Service Officers prior to 1st April 1919 is shown under this head.

(202 B) Under this head should be charged the amounts entered to the account of the subscribers under Rule 4 (a) and (b) of the Indian Civil Service (Non European Members) Provident Fund Rules

(202 C) The contribution payable by Government under Rule 11 of the Indian Civil Service (Non European Members) Provident Fund Rules should be debited to this head. The incidence of this contribution should be determined in each case in accordance with the principle of clause (2) of Article 190 of the Audit Code.

MAJOR HEADS.	MINOR HEADS.
J.—Miscellaneous—<i>contd.</i>	
46.—STATIONERY AND PRINTING ..	Stationery offices. Government Presses. Printing at private presses. Lithography. Purchase of Stationery stores. Stationery supplied from Central stores. (203) Stationery supplied to Central Departments from Provincial Stationery Stores. (204) Stationery supplied to transferred Departments from Provincial Stationery Stores (Reserved). (204) Printing Work for Central departments—Central. (205) Discount on plain paper used with stamps. Purchase of plain paper used with stamps. Loss or Gain by Exchange. <i>Deduct</i> —Value of Stationery supplied to the Army Department.
47.—MISCELLANEOUS. (206) --	<i>Allowances, Rewards, etc.—</i> Allowances to Civil Servants out of employ. Annual stipends to holders of literary titles (207). Travelling allowances of officials and non-officials attending darbars. (208) <i>Books and Periodicals—</i> Cost of books and periodicals. (209).

(203) If Central Departments obtain their supplies of stationery direct from the Controller of Printing and Stationery, no adjustment of cost is necessary, but if they obtain their stationery from Central Stores through Provincial Government, the charges in respect thereof should be adjusted under this minor head.

(204) In the case of Stationery supplied to provincial (reserved) departments from stationery stores of the same Government no adjustment is necessary. But if stationery is supplied to provincial (transferred) departments or to Central Departments from provincial stores (reserved), the cost thereof should be adjusted under these heads.

(205) To include charges for printing work done, for Central departments, at presses of Provincial Governments.

(206) This major head covers all transactions of the Civil Department which it is not found possible to bring to account under any of the descriptive major heads.

(207) Charges on account of the grant of Rs. 100 per annum to the holders of the titles of Mahamahopadhyaya and Shams-ul-Ulema are taken to this head.

(208) Charges booked under "47—Miscellaneous" in accordance with footnote (151) are classified under one of the following minor heads as the case may be:—

(1) Travelling allowances of officials and non-officials attending darbars.

(2) Miscellaneous Darbar Charges.

Charges on account of Darbar presents or allowances to Vakils, if any, are recorded under the latter head.

(209) This head is intended for works of general utility not required in a particular department.

The cost of newspapers and periodicals supplied to the India Office is adjusted under this head.

To include subscriptions for Reuter's telegrams.

APPENDICES

[No. 7]

MAJOR HEADS.	MINOR HEADS.
47.—MISCELLANEOUS—contd	J.—Miscellaneous—contd
	Charity—
	Donations for charitable purposes. (210) Charges on account of European Vagrants, etc (211)
	Miscellaneous—
	Publicity Board
	Rewards for destruction of wild animals. (212)
	Poity Establishments
	Special Commissions of Enquiry. (213)
	Victualling forts (Punjab)
	Irrecoverable temporary loans and advances written off (214)
	Rents, rates and taxes (215)
	Petty Construction and repairs (215),
	Losses on uninsured shipments (216)
	Contributions (217)
	Miscellaneous Compensations. (218)

(210) Includes burial charges of paupers and charges on account of native crews of vessels sailing under British colours shipwrecked while trading between Indian ports.

(211) Khorasan and other vagrants, not European, have occasionally been deported, such charges should be taken to a separate detailed head under this minor head.

(212) Includes rewards for destruction of dogs and snakes.

(213) The cost of the committees which are appointed by the Legislature with instructions to report to it should be charged to the minor head pertaining to the legislative body concerned under "22—General Administration—B Legislative Bodies."

The cost of committees constituted from time to time for purely departmental purposes should, under the provisions of Article 181 (1) of the Audit Code be adjusted under the appropriate departmental major heads of account. This minor head is intended for the adjustment of charges relating to Commissions and Committees which owing to their importance or for any other reason cannot conveniently be adjusted under any Departmental major head.

(214) This head receives the debit by *per contra* credit to the loan or advance head concerned when a loan or an advance has to be written off as irrecoverable.

This head is Central in nature and is not to be used for any other purpose.

(216) Includes charges on account of general average and expenses of salvage.

(217) This head is intended to record the cost of the purchase of life pensions in the Punjab, which are debited to "43.—Superannuation, etc."

"43.—Superannuation, etc." and

(44) charges on account of purchase of life pensions in the Punjab, which are debited to "43.—Superannuation, etc."

MAJOR HEADS.

MINOR HEADS.

J.—Miscellaneous—*contd.*

46.—STATIONERY AND PRINTING ..	Stationery offices. Government Presses. Printing at private presses. Lithography. Purchase of Stationery stores. Stationery supplied from Central stores. (203) Stationery supplied to Central Departments from Provincial Stationery Stores. (204) Stationery supplied to transferred Departments from Provincial Stationery Stores (Reserved). (204) Printing Work for Central departments—Central. (205) Discount on plain paper used with stamps. Purchase of plain paper used with stamps. Loss or Gain by Exchange. <i>Deduct</i> —Value of Stationery supplied to the Army Department.
47.—MISCELLANEOUS. (206) —	<i>Allowances, Rewards, etc.—</i> Allowances to Civil Servants out of employ. Annual stipends to holders of literary titles (207). Travelling allowances of officials and non- officials attending darbars. (208) <i>Books and Periodicals—</i> Cost of books and periodicals. (209).

(203) If Central Departments obtain their supplies of stationery direct from the Controller of Printing and Stationery, no adjustment of cost is necessary, but if they obtain their stationery from Central Stores through provincial Government, the charges in respect thereof should be adjusted under this minor head.

(204) In the case of Stationery supplied to provincial (reserved) departments from stationery stores of the same Government no adjustment is necessary. But if stationery is supplied to provincial (transferred) departments or to Central Departments from provincial stores (reserved), the cost thereof should be adjusted under these heads.

(205) To include charges for printing work done, for Central departments, at presses of Provincial Governments.

(206) This major head covers all transactions of the Civil Department which it is not found possible to bring to account under any of the descriptive major heads.

(207) Charges in respect of the grant of Rs. 100 per annum to the holders of the titles of Mahamahopadhyaya and Kirtimukh taken to this head.

(208) Charges booked under "47—Miscellaneous" in accordance with footnote (151) are classified under one of the following minor heads as the case may be:—

(1) Travelling allowances of officials and non-officials attending darbars.

(2) Miscellaneous Darbar Charges.

Charges on account of Darbar presents or allowances to Vakils, if any, are recorded under the latter head.

(209) This head is intended for works of general utility not required in a particular department.

The cost of newspapers and periodicals supplied to the India Office is adjusted under this head.

To include subscriptions for Renter's telegrams.

MAJOR HEADS.	MINOR HEADS.
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J.—Miscellaneous—*contd*

47.—MISCELLANEOUS—*contd*

Charity—

Donations for charitable purposes. (210)
Charges on account of European Vagrants,
etc (211)

Miscellaneous—

Publicity Board
Rewards for destruction of wild animals
(212)
Petty Establishments
Special Commissions of Enquiry (213)
Victualling forts (Punjab)
Irrecoverable temporary loans and advances
written off (214)
Rents rates and taxes (215)
Petty Construction and repairs (215).
Losses on uninsured shipments (216)
Contributions (217)
Miscellaneous Compensations (218)
Miscellaneous charges for the treatment of

(213) The cost of the committees which are appointed by the Legislature with a view to the investigation of public affairs should be charged to the minor head pertaining to the legislative body concerned under 22—General Administration—B Legislative Bodies

The cost of committees constituted from time to time for purely departmental purposes should, under the head on miscellaneous departmental major heads of

(214) This head receives the debits by *pro contra* credited to the loan or advance account when a loan or an advance has to be written off as irrecoverable

(216) Includes charges on account of general average and expenses of salvage.

(217) This head is intended to record (1) grants for no specific purpose to Local Funds Municipalities etc such as grants to cover a deficit balance or as compensation for revenue resumed which cannot be classed with reference to the object to which they are to be devoted and (2) other miscellaneous contributions such as

MAJOR HEADS.	MINOR HEADS.
J.—Miscellaneous—contd.	
	Miscellaneous and unforeseen charges. (219) Miscellaneous Durbar charges. (208). Payments arising out of the Military Lands Scheme, Bombay. Charges in connection with excise duty on matches (Burma). Charges in connection with electricity duty (Bombay). Net loss by exchange on Remittance transactions. Loss by Exchange on local transactions. Loss or Gain by Exchange.
JJ.—Miscellaneous—Capital expenditure charged to Revenue.	
45-A.—COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUE. (219-AA)	Amount transferred from "60-B.—Payments of commuted value of pensions, etc."
K.—Defence Service.	
48.—Defence Services—Effective— 1. Fighting Services. 2. Administrative Services. 3. Manufacturing Establishments (including stores). 4. Army Headquarters, Staff of Commands, etc. 5. Purchase and sale of stores, Equip- ment and Animals (other than those purchased direct by Manufac- turing Establishments, Military Engineer Services, Royal Air Force and Royal Indian Navy). 6. Special Services. 7. Transportation, Conservancy, Hot Weather Establishments and Mis- cellaneous. 8. Military Engineer Services (includ- ing stores). 9. Auxiliary and Territorial Forces. 10. Royal Air Force (including stores). 11. Royal Indian Navy (including stores). 49.—Defence Services—Non-Effective— 1. Army. 2. Royal Air Force. 3. Royal Indian Navy. 50.—Transfers to or from Defence Reserve Fund.	

(219) No amount is to be debited to this head, or credited under the corresponding receipt head "other items" (vide note 92), without the special order, in each case, of a Cared Officer who will consider, before he admits it, whether the case is not provided for within the regular classification. As regards the allocation of the discretionary grants, see footnote (127).

(219-AA). See footnote (219-C).

MAJOR HEADS.

MINOR HEADS.

L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments.

51.—CONTRIBUTIONS TO THE CENTRAL GOVERNMENT BY PROVINCIAL GOVERNMENTS.

51-A.—MISCELLANEOUS ADJUSTMENTS BETWEEN THE CENTRAL AND PROVINCIAL GOVERNMENTS

M.—Extraordinary Items.52.—EXTRAORDINARY CHARGES
[219 A(1)].**CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.****AA.—Principal Revenue Heads.—Forest and other Capital outlay not charged to Revenue.**

52-A.—CAPITAL OUTLAY ON FORESTS ..

- 1 Forest Surveys (219—D)
- 2 Organisation Improvement and Extension of Forest
- 3 Communications and Buildings
- 4 Railways and Tramways
- 5 Livestock Stores and Tools and Plant.
- 6 Establishment
- 7 Disburse
- 8 Investments in Government Commercial Undertakings
- 9 Loss or Gain by Exchange
- 10 Deduct—English cost of Stores and Establishment
- 11 Deduct—Receipts and Recoveries on Capital Account (219 E)

52-B.—CAPITAL EXPENDITURE ON THE SECURITY PRINTING PRESS

- Land
Buildings
Plant and Machinery
Minor Equipment
Miscellaneous
Deduct—Depreciation
Establishment
Loss or gain by exchange
Deduct—English cost of stores and establishment

BB.—Railway Capital Account not charged to Revenue.

53.—Deleted

53-A.—Construction of Railways—Commercial

(32)

53-B.—Construction of Railways—Strategic

(32)

53-C.—Capital contributed by Railway Companies towards outlay on
State Railways
State Railways
Discharge of Debentures

54.—REDEMPTION OF LIABILITIES
INVOLVED IN THE PURCHASE OF
RAILWAYS

[219 A(1)] For the record of extraordinary payments of a non recurring character, which it may be desirable to distinguish from the ordinary expenditure of the province, suitable descriptive minor heads may be opened under this major head with the approval of the Auditor General

MAJOR HEADS.	MINOR HEADS.
CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue. (34).	
55.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.	
A. Irrigation works—	
(1) Productive	Works. Establishment. Tools and Plant. Suspense. Loss or Gain by Exchange. <i>Deduct—</i> Receipts and Recoveries on capital account. English cost of stores. Same as for A (1) above.
(2) Unproductive	
B. Navigation, Embankment and Drainage Works—	
(1) Productive	Same as for A (1) above.
(2) Unproductive	Ditto.
<i>Deduct—</i> Amount financed from Famine Relief Fund.	
<i>Deduct—</i> Amount financed from ordinary revenues.	
<i>Add—</i> Repayments of capital expenditure charged to ordinary revenues.	
Net amount not charged to Revenue.	
DD.—Posts and Telegraphs Capital Account not charged to Revenue.	
56.—CAPITAL OUTLAY ON POSTS AND TELEGRAPHS. (32)	
FF.—Civil Administration Capital Outlay not charged to Revenue.	
56-A.—CAPITAL OUTLAY ON IMPROVEMENT OF PUBLIC HEALTHS.	(219-A).
56-B.—CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH.	(219-A).
56-C.—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT.	(219-A).
56-D.—Deleted.	
56-E. I.—CAPITAL OUTLAY ON VIZAGAPATAM PORT.	Preliminary Expenses. Land. Dredging. Reclamation. Works. General charges. Suspense. Interest during Construction. <i>Deduct—</i> Receipts and Recoveries on Capital Account.

(219-A) For expenditure under these heads each individual scheme or Project should be treated as a separate minor head.

APPENDICES

[No. 7]

MAJOR HEADS	MINOR HEADS
FF—Civil Administration Capital Outlay not charged to Revenue— <i>contd</i>	
56-E II—CAPITAL OUTLAY ON LIGHT HOUSES AND LIGHTSHIPS	Lighthouses Lightships Suspense (1) <i>St ok</i> — Purchases in India Supplies by other departments of Govern- ment Purchases in England (2) London Stores (3) Purchases <i>Deduct</i> —Receipts and recoveries on Capital account <i>Deduct</i> —English cost of stores and establish- ment Loss or gain by exchange <i>Deduct</i> —Amount financed from General Reserve Fund—L ighthouses and L ightships <i>Deduct</i> —Amount financed from ordinary reve- nues
GG—Currency and Mint	
56-F.—CURRENCY CAPITAL OUTLAY NOT CHARGED TO REVENUE	Land Buildings Plant and Machinery Minor Equipment Miscellaneous <i>Deduct</i> —Depreciation Establishment Loss or gain by exchanges <i>Deduct</i> —English cost of stores and establish- ment
HH—Civil Works and Miscellaneous Public Improvements not charged to Revenue,	
57—INITIAL EXPENDITURE ON NEW CAPITAL AT DELHI	(i) Works (ii) Establishment (iii) Tools and Plant (iv) Suspense (v) <i>Deduct</i> —Receipts on Capital account (vi) <i>Deduct</i> —English cost of stores and establish- ment (vii) Loss or Gain by exchange Minor heads—same as under A above
58—CAPITAL OUTLAY ON HYDRO ELECTRIC SCHEMES	
A.—Name of project	
B.—Name of project	

All capital charge and a grant of commutation of pensions chargeable to the Central Government, excepting those relating to the Railway and Military Departments are brought to account finally on the books of the Assistant General, Central Revenue. The adjustments on account of commutations of Military and Railway pensions are made under the head "G.I.R.—Payments of commuted value of pensions" on the Military and Railway Departments respectively and equal payments in respect of these commutations are debited to the Departmental major head concerned. The High Commissioner for India in passing the payments to India through the London Account Current furnishes the necessary information as to the head to which the pensions are charged in each case.

DEBT HEADS.

The accounts marked (M) are in the Military Books only, those marked (R) in the Railway Accounts and those marked (P. and T.) in the Posts and Telegraphs Accounts.

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
N. Public Debt.	
<i>Central Section.</i>	
I.—PERMANENT DEBT (220)	<p><i>A. Loans bearing interest—</i> A separate head for each denomination of loan.</p> <p><i>B. Loans not bearing interest.</i> Expired Loans. (221) A separate head for each denomination of loan.</p>
II.—FLOATING DEBT (220)	Treasury Bills— Other Floating Loans. (222)
I.—PERMANENT DEBT	<p style="text-align: center;"><i>Provincial Section.</i></p> <i>Provincial Loans bearing interest.</i> (223). A separate head for each loan floated by the several Local Governments.

(220) Permanent Debt heads for all debt which at the time when it is raised has a currency of more than twelve months. The term "Floating Debt" is applied to borrowings of a purely temporary nature such as Treasury Bills and Ways and Means advances from the Imperial Bank or the Gold Standard Reserve with a currency of not more than twelve months.

(221) Represents unclaimed balances of old loans which have been notified for discharge and have ceased to bear interest from the due date of discharge. The accounts unclaimed are usually retained in the accounts of Government as debt for twenty years from the date of discharge of the loan; after this period the unclaimed balances are written off the debt account by credit to Revenue, payments of amounts subsequently claimed being also charged to Revenue.

(222) Temporary detailed Heads should be opened as occasion requires.

(223) Loans raised by local Governments in the open market under powers conferred upon them by the Local Government (Borrowing) Rules.

CENTRAL LEDGER HEADS	LOCAL LEDGER HEADS.
O.—Unfunded Debt.	
SPECIAL LOANS	Special Loans— 8 per cent perpetual Loans. (Madras)* 6 per cent perpetual Loans (Madras)* Endowments by the late King of Oudh (224) First Loan Third and Fifth Loans. Sixth Loan Charity Fund Appropriation for the maintenance of Madho Rao (225)* Endowments for Charitable and Educational institutions
TREASURY NOTES .. .	Treasury Notes on account of the Bhonsals and other Nagpur temples* Non Transferable Notes at 4 per cent (Madras)*
DEPOSITS OF SERVICE FUNDS ..	India— Superior Services (India) Family Pension Fund Miscellaneous Service Funds (226) Indian Military Widows' and Orphans' Fund. (M) (227)

* These are heads upon the books of the Accountant General Central Revenue.

(224) The outstanding loans from the King of Oudh are in four portions —

First loan Saca Rs 100 00 000 in 1814 in consideration of which the British Government guaranteed the payment of certain stipends called *Wansq Pensions**. The capital value of the stipend stipends was till 1850 paid to the Native Government, reducing the principal to Rs 36 00 235 in that year.

Third loan Saca Rs 100 00 000 in 1825 and *Fifth loan* Saca Rs. 62 40 000 in 1829 both at 5 per cent Government Rs 38 40 000 of the last was repaid in 1853. The interest is payable in the form of hereditary pensions. Those under the fifth loan may be commuted for a principal payment.

Sixth loan Government Rs 17 00 000 a perpetual loan at 4 per cent, interest payable in the form of pensions and stipends.

Charity Fund Rs 2 00 000 deposited in 1833 in consideration of which Rs 1 000 a month (being 4 per cent) is drawn for distribution to the poor of Lucknow.

(225) The capital of this loan was appropriated out of the confiscated property of Madho Rao a rebel who was a rebel of 1857. Part of it having been spent on the purchase of a landed estate the interest on the balance is drawn by the Imperial Bank of India as Madho Rao's Agent.

(226) In the local Accounts inner columns will be used to distinguish the separate funds concerned.

CENTRAL LEDGER HEADS.

LOCAL LEDGER HEADS.

O.—Unfunded Debt—*contd.*

DEPOSITS OF SERVICE FUNDS—*contd.*

Bengal—

General Unconventured Service Family Pension Fund.

Bengal and Madras Service Family Pension Fund.

Madras—

Madras Military Assistant Surgeons' Fund.

Bombay—

Bombay Family Pension Fund of Government Servants.

*SAVINGS BANK DEPOSITS—BANK AC.
100572.

Post Office Savings Bank Deposits. (P. and T.)

Post Office Cash Certificates. (P. and T.) (228-A)

State Railway Provident Institution. (R.)

Company's Railways Provident Fund. (R.)

Century Endowment Fund.

General Provident Fund.

Indian Civil Service Provident Fund.

The Indian Army and Royal Indian Navy Officers' Provident Fund.

Indian Civil Service (Non-European Members) Provident Fund.

Contributory Provident Fund (India).

Contributory Provident Fund (Punjab).

Contributory Provident Fund (Berma).

Other Miscellaneous Provident Funds. (228)

SPECIAL ACCOUNTS

Local Fund Pension Fund (Bombay).

General Family Pension Fund.

Hindu Family Annuity Fund.

Bombay Family Pension Fund of Government Servants. Life Assurance Branch.

General Christian Family Pension Fund.

Post Office Guarantee Fund. (P. and T.)

Postal Insurance and Life Annuity Fund. (P. and T.)

Staff Benefit Fund (R.).

INTEREST SUSPENSE

Interest Suspense Account. (229)

(228). Includes "Sub-Inspector of Schools' Provident Fund", "Forest Revenue Officers' Provident Fund" in Bengal, "Provident Fund of the Central Research Institute, Kharauli," "Non-Indian Medical Service Officers' Provident Fund" and "Lighthouse and Lightships Provident Fund." The transactions relating to "Civil Engineers' Provident Fund", "Forest officers' Provident Fund" and "Police officers' Provident Fund" are accounted for under separate detailed heads to be opened under this head.

(228-A) Unclaimed balances of cash certificates are transferred direct to Revenue at the end of three account years after the date of their extended maturity, that is, in the March Final accounts of the 14th account year from the date of their original issue.

(229) See note (113).

* The local ledger head for each Provident Fund for which there is a sterling Branch should be subdivided to show separately the transactions relating to the sterling and rupee branches.

CENTRAL LEDGER HEADS

LOCAL LEDGER HEADS

P—Deposits and Advances.

Part I.—Deposits and Advances bearing interest

(A) Famine Relief Fund

FAMINE RELIEF FUND

Transfers—

from the Revenue Account
to

Interest receipts (230)

Recoveries of famine expenditure (231)

Advances to Provincial Loan Account for loans
to Cultivators, etc (231 D)Repayment of advances from Provincial Loans
Fund (231 E)Writes off of irrecoverable loans to Cultivators,
etc

Advances for financing commutation of pensions

(B) Depreciation Reserve Funds

DEPRECIATION RESERVE FUND—RAIL-
WAYS

Depreciation Reserve Fund

Loans to Branch Line Companies

DEPRECIATION RESERVE FUND—POSTS
AND TELEGRAPHSDEPRECIATION RESERVE FUND—
NORTHERN INDIA SALT REVENUE
DEPARTMENTDEPRECIATION RESERVE FUND—LIGHT
HOUSES AND LIGHTSHIPS

(230) Includes receipts from the Central Government on account of interest on balances of the fund under rule 6 of Schedule IV of the Devolution Rules and also interest payable by Provincial Governments on account of advances from the fund to the Provincial Loan Account vide rule 9 of the same Schedule. Includes also interest payable by Provincial Governments on advances taken from the fund for the purpose of financing commutation of pensions.

(231) See note (186). Any incidental recoveries of expenditure on objects other than Famine Relief as contemplated under rule 6 of Schedule IV of the Devolution Rules should be credited to the appropriate major head of receipt corresponding to the head to which the expenditure was debited or to 'XXXV—Miscellaneous' in the absence of such a head.

(231 A) With the establishment of the Provincial Loans Fund, all loan transactions between Central and Provincial Governments will pass through the accounts of the Fund. The transactions of the Fund will consist of—

(a) Advances from the Government of India.

(b) Advances to Provincial Governments.

(c) Repayments of (b).

(d) Repayment of (a) when specially permitted by the Government of India.

(e) Investment of the Fund.

(f) Interest payable to Government of India.

(g) Interest recoverable from—

(i) Provincial Governments.

(ii) Temporary Investments.

(iii) Government of India on the balance of the Fund deposited with Government.

(231 B) Detailed heads may be opened where necessary to show separately the transactions with the different Provincial Governments.

CENTRAL LEDGER HEADS.

LOCAL LEDGER HEADS.

P.—Deposits and Advances—*contd.**Part I.—Deposits and Advances bearing interest—concl'd.*DEPOSITS OF DEPRECIATION RESERVE
OF GOVERNMENT COMMERCIAL
CONCERNS. (231-C.)

(C) Provincial Loans Fund.

PROVINCIAL LOANS FUND (231-A) ..	I. Capital Account. (231-B)
	(a) Advances from the Government of India.
	(b) Advances to Provincial Governments.
	(c) Investment Account.
	(d) Net income transferred from Income Account.
	II. Income Account. (231-B)
	(a) Interest Receipts—
	(i) from Provincial Governments.
	(ii) from investments.
	(iii) from Government of India (when allowed by the Government of India).
	(b) Interest payments to the Government of India.
	(c) Net income transferred to the Capital Account.

(D) Reserve Funds.

RAILWAY RESERVE FUND	Reserve Fund.
	Reserve Fund Investment Account.
ADDITIONS AND REPLACEMENTS RESERVE FUND—LIGHTHOUSES AND LIGHTSHIPS.	
GENERAL RESERVE FUND—LIGHTHOUSES AND LIGHTSHIPS.	

(E) Other Deposits.

OTHER DEPOSITS	State Railway Deposits.
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(231-C) The Depreciation Reserve deposited with the Government in respect of commercial undertakings of Central and Provincial Governments are treated as deposits of the Governments concerned and recorded in the accounts under this head, being placed in Part I or in Part II according as the funds are or are not regarded as bearing interest.

(231-D) This head is credited with the amounts advanced from the Famine Relief Fund to the Provincial Loan Account under Rule 8 of Schedule IV to the Devolution Rules, and debited with the equated instalments in repayment of the loans. The per contra debits and credits are taken to this head "Famine Relief Fund".

(231-E) This head is credited with amounts transferred from the Famine Relief Fund to General balances for repayment of advances from the Provincial Loans Fund, vide Rule 8 of the Schedule IV to the Devolution Rules. The actual payments to the Central Government in repayment of the advances are accounted for under "S.—Advances from Provincial Loans Fund", this head being closed to Government Account in the ledger.

CENTRAL LEDGER HEADS	LOCAL LEDGER HEADS
<p align="center">P.—Deposits and Advances—<i>could</i> <i>Part II—Deposits and Advances not bearing interest</i> (A) Depreciation Reserve Funds</p>	
<p>DEPRECIATION RESERVE FUND— GOVERNMENT PRESSES DEPRECIATION RESERVE FUND— ARMY ORDNANCE AND CLOTHING FACTORIES DEPRECIATION RESERVE FUND— DAIRY FARMS—ARMY DEPRECIATION RESERVE FUND— GRASS FARMS—ARMY DEPRECIATION RESERVE FUND— MEDICAL STORE DEPOTS AND WORKSHOPS—ARMY DEPOSITS OF DEPRECIATION RESERVES OF GOVERNMENT COMMERCIAL CONCERNS (231 C)</p>	<p>(B) Other non interest bearing deposits and advances DEPOSITS OF LOCAL FUNDS District Funds (232) Municipal Funds Cantonment Funds Other Funds— Town and Bazar Funds Port and Marine Funds Education Funds Medical and Charitable Funds Public Works Funds Other Miscellaneous Funds Village Panchayat Fund</p>
<p>DEPOSITS OF BRANCH LINE COMPANIES APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT SINKING FUND INVESTMENT ACCOUNT (234 A) SINKING FUND FOR LOANS GRANTED TO LOCAL BODIES (234) POST OFFICE CASH CERTIFICATES BONUS FUND (234 B)</p>	<p>Sinking Funds (233) Other appropriations (233 A) Sinking Fund Investment Account. (234 A) A separate head for each fund brought to account</p>

CENTRAL LED RE HEAD.

P. Deposits and Advances contd.

P. Deposits and Advances contd.

Part II. Deposits and advances not bearing interest—contd.

Advances from Famine Relief Fund
the Provincial Loan Account.

Part II. Deposition
Thompson from Foster Room
Page.

Advances from Famine Relief Fund for financing the Provincial Loan Account. (231-D)

Transfer from Famine Relief Fund for repayment of advances from the Provincial Loans Fund. (231-1.)

Advances from Famine Relief Fund for financing commutation of pensions. (236)

Net profits on silver coinage. (236)

Investments.
Interest on Investments.
Miscellaneous.

GOLD STANDARD RESERVE

PAPER CURRENCY RESERVE

PAID CURRENCY RESERVE
ROAD DEVELOPMENT FUND (237-A) -
ROAD

Subventions from Central Road Development Account. (237-A)

Appropriations to the Fund.
Payments out of the Fund.

Appropriations to the Fund.
Payments out of the Fund.

Appropriations to the Fund.
Payments out of the Fund.
Subventions from Road Development Account.
of the Subventions.

Subventions from Board of

Expenditure out of the sum

[illegible]

1000

12345 71111 11111
12345 11111 11111
12345 11111 11111

[illegible][illegible]

CENTRAL LEDGER HEADS

LOCAL LEDGER HEADS

F.—Deposits and Advances—contd

Part II.—Deposits and Advances not bearing interest—contd

Departmental and Judicial Deposits

CIVIL DEPOSITS

Revenue Deposits (238)
 Civil Courts' Deposits (239)
 Criminal Courts' Deposits
 Personal Deposits (240)
 Shipping Masters' Deposits
 Marine Deposits
 Forest Deposits
 Public Works Deposits
 Indian Stores Department Deposits (240 A)
 Bombay Development Deposits (241)
 Trust Interest Funds (242)
 Deposits for Government Loans (temporary).
 (243)
 Loan Discharge Orders (temporary)
 Deposits of deceased officers and men of the
 Indian Army (244)
 Administrator General's Deposits
 Deposits of the Tea Cess Fund (245)
 Deposit Account of the grant by the British
 Cotton Growing Association
 Deposits of the Lac Cess Fund (246)
 Deposits of the Cotton Cess Fund
 Deposit account of the grant made by the Indian
 Central Cotton Committee (246 A)
 Deposit account of the grant made by the Impe-
 rial Council of Agricultural Research (246 B)

(239) Under Civil Court Deposits High Courts and Small Cause Courts may be similarly distinguished in
 inner columns.

(240) Personal Deposits are deposits of which a Banking account only is kept (not being Civil or Criminal
 Courts' Deposits) 'Wards' and 'attached estates deposits' and 'Trusts and Endowments' may be distin-

trust by them

(243) An occasional head in connection with tenders for loans issued by Government

(244) Received under Act V of 1869 Section 178

(245) This head is intended to record the transactions connected with the tea cess the net proceeds of
 which are to be made over to the Government

CENTRAL LEDGER HEADS.

LOCAL LEDGER HEADS.

P.—Deposits and Advances—*contd.*Part II.—Deposits and Advances not bearing interest—*contd.*Departmental and Judicial Deposits—*contd.*CIVIL DEPOSITS—*contd.*

Deposit account of the receipts under the Bombay Public Conveyance Act (Provincial).
 Deposits on account of Police Funds.
 Deposits of the Assam Labour Board Cess.
 Unclaimed General Provident Fund Deposits. (247)
 Deposits of work done for public bodies or individuals. (248)
 Deposits on account of the revenue collected on behalf of H. H. the Khan of Kalat.
 Renewal and enforcement fees on Government Promissory notes. (249)
 General Police Fund. (250)
 Indian Research Fund. (250-A.)
 Municipal taxes on Government residential buildings. (250-B.)
 Unclaimed Deposits in the Indian Civil Service Provident Fund.
 Unclaimed deposits in the Indian Civil Service (Non-European Members) Provident Fund.
 Unclaimed Contributory Provident Fund Deposits.
 Unclaimed Deposits in other Miscellaneous Provident Funds.
 Deposit Account of railway freight for Khara-ghoda Salt.
 Deposits of fees received by Government Servants for work done for private bodies.
 Official Receiver's Remuneration Fund (Central Provinces).

(247) The amounts of General Provident Fund subscriptions remaining unclaimed for a period exceeding six months should be transferred to this head at the end of each year and dealt with under the ordinary rules relating to Deposits.

(248) Sums received from a Municipality or other body under Rule 21 of Appendix 7 to the C. A. C., Vol. I, are credited to this head.

(249) The transactions referred to in Article 411 of the Audit Code, Volume I, are passed through this head.

(250) This head is intended to record the transactions connected with the additional police entertained under the Indian Police Act, (V) of 1861. Section 16 (2) of the Act requires that all moneys paid or recovered under sections 13, 14 and 16 should be credited to this Fund and applied to the maintenance of the Police Force under such orders as the local Government may pass. A portion of these recoveries representing supervision and other indirect charges which cannot be allocated directly to the Fund should be transferred to general revenues by debit to the Fund and credit to the revenue head "XIX—Police—Miscellaneous" and in the case of leave and pension contributions, to the head "XIX—Police—Pension and Gratuity" and in the case of Superannuation-contributions for pensions and gratuities as the case may be, in accordance with the rule in footnote (80).

(250-A) This head is intended to record charges for combating epidemic diseases to be met from the Funds of the Indian Research Fund Association.

(250-B) Amounts recovered from Government servants occupying Government residential buildings on account of municipal taxes may, in the first instance, be credited to this head pending payment to the Municipality.

(250-C) Deleted.

CENTRAL LEDGER HEADS	LOCAL LEDGER HEADS
<p align="center">P.—Deposits and Advances—contd Part II—Deposits and Advances not bearing interest—contd</p>	
OTHER DEPOSITS	<p>Military Deposits (M) (250 D) State Railway Deposits Posts and Telegraphs Deposits (P & T) Foreign Money Orders (P & T) Posts and Telegraphs Trust Interest Accounts (P & T) Telegraph Fine Fund (P & T) Trust Interest Account (M) and (R) Unclaimed Deposits in Indian Army and Royal Indian Navy Officer's Provident Fund</p>
<p align="center"><i>Advances</i> ADVANCES REPAYABLE</p>	<p>Civil Advances (251) Advances for rest camps (252) Special Advances Forest Advances Revenue Advances (253) Opium Advances (254) Advances Recoverable Posts and Telegraphs (P & T) Advances Recoverable, Military (M) Advances Recoverable, State Railways (R) Famine Relief Public Works Department</p>
PERMANENT ADVANCES	<p>Permanent Advances, Civil Posts and Telegraphs Permanent Advances</p>
ACCOUNTS WITH FOREIGN GOVERNMENTS AND INDIAN STATES	<p>His Majesty's Colonial Government, Ceylon. (256) His Majesty's Colonial Government Mauritius. (256) His Majesty's Colonial Government, Straits Settlements (256) Accounts with Colonial Governments, Military Mysore Suspense Account (257)</p>

(250 D) Includes Navy Deposits also

Salt and Excise advances

{ operations
{ Abkar advances
{ Salt manufacture advances.

(254) Advances for wells etc made in the Opium Department

(255) Deleted

(256) The balances in these accounts are adjusted by means of Bills of Exchange

(257) Debits and Credits to Mysore are passed by Account Current into Madras Bills. They are adjusted by a cash payment into or out of His Majesty's Treasury Balaors

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
P.—Deposits and Advances—contd.	
<i>Part II.—Deposits and Advances not bearing interest—contd.</i>	
<i>Departmental and Judicial Deposits—contd.</i>	
CIVIL DEPOSITS—contd.	Deposit account of the receipts under the Bombay Public Conveyance Act (Provincial). Deposits on account of Police Funds. Deposits of the Assam Labour Board Cess. Unclaimed General Provident Fund Deposits. (247) Deposits of work done for public bodies or individuals. (248) Deposits on account of the revenue collected on behalf of H. H. the Khan of Kalat. Removal and encasement fees on Government Promissory notes. (249) General Police Fund. (250) Indian Research Fund. (250-A.) Municipal taxes on Government residential buildings. (250-B.) Unclaimed Deposits in the Indian Civil Service Provident Fund. Unclaimed deposits in the Indian Civil Service (Non-European Members) Provident Fund. Unclaimed Contributory Provident Fund Deposits. Unclaimed Deposits in other Miscellaneous Provident Funds. Deposit Account of railway freight for Khara-goda Salt. Deposits of fees received by Government Servants for work done for private bodies. Official Receiver's Remuneration Fund (Central Provinces).

(247) The amounts of General Provident Fund subscriptions remaining unclaimed for a period exceeding six months could be transferred to this head at the end of each year and dealt with under the ordinary rules relating to Deposits.

(248) Sums received from a Municipality or other body under Rule 21 of Appendix 7 to the C. A. C., Vol. I, are credited to this head.

(249) The transactions referred to in Article 411 of the Audit Code, Volume I, are passed through this head.

(250) This head is intended to record the transactions connected with the additional police entertained under the Indian Police Act, (V) of 1861. Section 16(2) of the Act requires that all moneys paid or recovered under sections 13, 14 and 15 of the Act should be credited to this Fund and applied to the maintenance of the Police Force under such orders as the local Government may pass. A portion of these recoveries representing supervision and other indirect charges which cannot be allocated directly to the Fund should be transferred to general revenues by debit to the Fund and credit to the reserve head "XIX.—Police—Miscellaneous" and in the case of leave and pension contributions, to the head "XIX.—Police—Miscellaneous" or "XXXIII.—Receipts in aid of Superannuation-contributions for pensions and gratuities" as the case may be, in accordance with the rule in Section 180.

(250-A) This head is intended to record charges for combating epidemic diseases to be met from the Funds of the Indian Research Fund Association.

(250-B) Amounts recovered from Government servants occupying Government residential buildings on account of municipal taxes may, in the first instance, be credited to this head pending payment to the Municipality.

(250-C). *Dided.*

CENTRAL LEDGER HEADS	LOCAL LEDGER HEADS
P.—Deposits and Advances—contd.	
<i>Part II—Deposits and Advances not bearing interest—contd.</i>	
OTHER DEPOSITS	Military Deposits (M) (250-D) State Railway Deposits Posts and Telegraphs Deposits (P. & T.) Foreign Money Orders (P. & T.) Posts and Telegraphs Trust Interest Accounts (P & T) Telegraph Fine Fund (P. & T) Trust Interest Account. (M.) and (R.) Unclaimed Deposits in Indian Army and Royal Indian Navy Officer's Provident Fund
<i>Advances</i> ADVANCES REPAYABLE	Civil Advances (251) Advances for rest camps (252) Special Advances Forest Advances Revenue Advances (253) Opium Advances (254) Advances Recoverable, Posts and Telegraphs (P & T) Advances Recoverable, Military (M.) Advances Recoverable, State Railways. (R.) Famine Relief, Public Works Department.
PERMANENT ADVANCES	Permanent Advances, Civil Posts and Telegraphs Permanent Advances
ACCOUNTS WITH FOREIGN GOVERNMENTS AND INDIAN STATES	His Majesty's Colonial Government, Ceylon. (256) His Majesty's Colonial Government, Mauritius. (256) His Majesty's Colonial Government, Straits Settlements (256) Accounts with Colonial Governments, Military. Mysore Suspense Account (257)

(250 D) Includes Navy Deposits also

Salt and Excise advances
 { Abkari advances
 { Salt manufacture advances.

(251) Advances for wells, etc., made in the Opium Department

(255) Deleted

(256) The balances in these accounts are adjusted by means of Bills of Exchange

(257) Debits and Credits to Mysore are passed by Account Current into Madras Bank. They are adjusted by a cash payment into or out of His Majesty's Treasury, Bangalore

CENTRAL LEDGER HEADS	LOCAL LEDGER HEADS
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P—Deposits and Advances could

Part II—Deposits and Advances not bearing interest—could

1 Items—cont 1

COINAGE ACCOUNTS

Bullion Advances for coinage (20)
 Currents when in process of coinage (200)
 Small Coin Depot Balances (210)
 Bronze (and Copper) Coinage Account (261)
 Mint Certificates

notes.

(260) This will be the balance on value of the coins as a large transfer to the list for coinage purposes.
 (261) Balance (and Copper) Coinage Account is in four parts in the book of the Accountant General. Revenues the first two being on the Bombay books also. The necessary adjustments are made on the books of the Accountant General. Central Revenues in the case of the last two books is by journal entries as soon as the March final figures are completed, thus—

No 1—BRONZE MINTAGE ACCOUNT

Debit

Balance at 1st of year being value of Copper Tin Zinc etc in Stock
 Purchase of Copper Tin Zinc etc (a)
 Metal value of Bronze coins destroyed
 Metal value of Incurtus at 1st of year (b)
 Difference being profit on Mintage transferred to Account No 3 (c)
 Balance being value of Copper Tin Zinc etc in Stock at 1st of year (d)
 Balance being value of Copper Tin Zinc etc in Stock at 1st of year (e)

No 2—BRONZE COIN ACCOUNT

Balance being coin in the Mint on April 1st

New coins manufactured by transfer from Balance being coin in the Mint on March 31st
 Account at 1 (d)

No 3—Silver Mint Account

Report on of 1st of year upon coin issued transferred to Account No. 4 (g)
 Balance, being proportion of profit upon coin issued and issued from Mint on April 1st (g)
 Balance being value of Silver coins in the Mint on April 1st (h)
 Balance being value of Silver coins in the Mint on April 1st (i)

CENTRAL EUROPEAN HEADS.	LOCAL EUROPEAN HEADS.
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P.—Deposits and Advances—*contd.*

Part II.—Deposits and Advances not bearing interest—*contd.*

Advances—*contd.*

COINAGE ACCOUNTS—*contd.*

.. | Nickel Coinage Account. (202)

No. 1.—*PROFIT OR LOSS OF COINAGE ACCOUNT—contd.*
.. T. Net profit transferred to Mint, Provision creation of Bronze (and Copper) coin." (1)
NOTE.—The balance sheet transferred to the Mint account under "Bronze (and Copper) Coinage Account".
The balance sheet transferred to the Treasury account under "Bronze (and Copper) Coinage Account".
(a) Cost of copper, tin, zinc, etc., purchased for bronze coins is charged to this head.
(b) Credit receipts to this head.
(c) When copper, etc., is thus transferred, the Mint Office should debit "Loss on Coinage" by credit to this head.
(d) This transfer should be made monthly by the Mint Office in his monthly account.
(e) The closing balance of copper, etc., in stock being first ascertained, the difference is added to produce this as the balance of Account No. 1 should be transferred in closing this account at the end of the year to Account No. 3 on the books of the Accountant General, General Treasury, and to credit of A. G., C. R., on the Bombay books.

(f) The Mint Office should credit this by debit to "Mint Expenditure" or to "Foreign Expenditure".
(g) The Government is entitled to bring to account every year, as profit realized, only that portion which belongs to the amount of coin issued for circulation that is paid out of Mint and deposits combined.
The sum of the gross profit brought forward from last year, and the gross minting profit of the year, must therefore be distributed as follows:—
Let A be the amount of coin in the Mint and deposits on April 1st;
B be the new coin added to the joint stock during the year;
C be the net issues to the treasuries;
D = A + B - C is the balance in Mint and deposits upon March 31st.
Then, out of the whole sum of the gross profit, $\frac{A+B}{C}$ is the portion to be taken as realized and transferred to Account No. 1.
 $\frac{A+B}{D}$ is the portion to be carried forward as balance to next year.
(h) This represents the difference between the nominal value and metal value of uncurrent coins destroyed at the Mints.
(i) This, the final result, is carried to the service head, whether it be on the whole a gain or a loss.
(202) Nickel coinage account is on the Bombay books only and the adjustment follows the rules laid down in the case of Bronze (and Copper) Coinage Account.

CENTRAL LEDGER HEADS

LOCAL LEDGER HEADS

P.—Deposits and Advances—could

Part II.—Deposits and Advances not bearing interest—could

Advances—could

COMMON ACCOUNTS—could

SUSPENSE

SUSPENSE ACCOUNTS

Profit on Rupee coinage account (263)

Suspense Account

Suspense Account (M)

Sale proceeds of surplus military lands and

buildings

Suspense Account (P and T)

Suspense Account (R) (263 A)

Railway Deposits Investment Account

Companies Railway Provident Fund Investment

Account

Staff Benefit Fund Investment Account

Rupee Drafts issued in London (264)

Capitalized Outstandings (265)

Savings Bank Investment Account (266)

Post Office Savings Bank Investment Account

English Stores Suspense Account (267)

(263) The following are the detailed heads under this head —

Credit—

(1) Gross profit on coinage of purchased silver

(2) Gross profit on coinage of Indian State silver

Debit—

(1) Cost of coinage, being 2 per cent. on the value in standard gold of silver taken up for coinage

(2) Charges for landing and conveyance of purchased silver including charges for movement of silver between Calcutta and Bombay

(3) Charges for remittance of gold to England

(4) Other charges incidental to the purchase of silver

(5) Miscellaneous

(6) Net profit transferred to the Gold Standard Reserve.

(263 A) See rule 2 under Article 157 of the Account Code.

(265) When outstandings due to Government are capitalized so as to bear interest, the amount is debited as loans to the party concerned. The credit is taken to the head of Capital and Outstandings, under Suspense so as to avoid bringing it under the wrong head of Receipts until it is actually realized.

(266) This head receives the details on account of purchases of Treasury Notes for Savings Bank deposits pending adjustment by deb 1 to 11 Local Account. The sale proceeds of these notes and the interest realized thereon are credited to the same head.

(267) To receive the debits and credits on account of English silver, which appear in the form (Lance account and which are required to be entirely and exactly adjusted in the remittance account though they must always be finally disposed of in the Indian accounts at once.

APPENDICES.

LOCAL LEDGER HEADS.

AT LEDGER HEADS.

P.—Deposits and Advances not bearing interest—contd.

Part II.—Deposits and Advances—contd.

Suspense—contd.

SE ACCOUNTS—contd.

FOR LOSS ON REVALUATION, SALE, TRANSFER, ETC., OF THE ASSETS OF THE PAPER CURRENCY RESERVE.

CHEQUES AND BILLS

- (1) Gain on revaluation of Gold and Sterling in Securities.
- (2) Loss on the realisation of rupee securities in the Paper Currency Reserve.
- (3) Loss on the sale of Silver.
- Pre-audit Cheques.
- Cheques issued : Local Funds.
- Departmental Cheques. (270)
- Bills of Exchange Receivable. (271)
- Bills Payable. (272)

(267-A) This head is intended for the record of transactions connected with temporary investments of cash balances, e.g., in short term loans or other securities, and on the cancellation of the loans, the nominal value of the cancelled Securities is debited to "Permanent Debt" by *per contra* credit by addition to or deduction from the amount of interest derived from such investments, which itself is adjusted by addition to or deduction from the amount of the purchase price originally debited to it, the difference being credited to this head to the extent of the sale or transfer of Securities held in the investment account is adjusted by addition to this head to the extent of the purchase price. (267-B) When a Sinking Fund is established for the discount on a rupee loan, in order to spread the charge to revenue over the period of the currency of the loan, the full nominal value of the loan is credited to the head "Permanent Debt", and the discount is charged to the head "Discount Sinking Fund". The debit against the latter head is cleared by annual payments out of revenue on Ordinary Debt—Discount on Loans, A separate sub-head may be opened under this [] Ledger Head for each rupee loan for which a Discount Sinking Fund is established. (268) Deleted. (269) Recoveries made in course of audit are taken in the first instance to this head and thereafter finally brought to account. (269-A) This head is intended for the provisional adjustment of departmental receipts and payments brought to account. The head is also used for the Departmental Classified Abstracts in which the transactions are cleared by minus credits and debits afforded through the treasury in separate schedules. The amounts so adjusted are entered by finally brought to account. (270) This head provides for the case of any department that renders accounts to the Civil Department being allowed to draw money on cheques and account for the money by credit to cheques and debit to services or other heads. (271) Bills received in remittance of in payment of an account (e.g., of a Foreign State) should be credited to the head concerned by debit to this head and then sent for collection and credit to this head. (272) Claims against Government which are paid by remittance of a bill, of which the cost should be adjusted by credit to this head, pending the procuring of a bill, of which the cost should be debited to this head.

CENTRAL LARGER HEADS.	LOCAL LARGER HEADS
<p>F.—Deposits and Advances—contd</p> <p>Part II.—Deposits and Advances not bearing interest—contd</p>	
<p><i>Suspense—contd</i></p> <p>DEPARTMENTAL AND SIMILAR ACCOUNTS (273)</p>	
<p>State Railway Cash Balances (R)</p> <p>Balances with Government at Yung and Gyansie</p>	<p>Exchange on Secretary of State Bills and transfers</p> <p>Exchange on Sterling Bills and transfers on London</p> <p>Exchange on other transactions (276)</p> <p>Exchange on Commercial transactions (transferred to commercial heads)</p> <p>Exchange on other Central transactions (transferred to revenue or capital head concerned)</p> <p>Exchange on other Provincial transactions (transferred to revenue or capital heads concerned)</p> <p>Net gain or loss transferred to Revenue</p>
<p>Security Purchase Account (277)</p> <p>Mysore Railway Debenture Sinking Fund (278)</p> <p>Government Account (279)</p> <p>(Add any important temporary accounts taken under this head pending further orders)</p>	<p>Exchange on Remittance Accounts</p> <p>EXCHANGE ON REMITTANCE ACCOUNTS AND COUNTS (275)</p> <p>Miscellaneous</p>
<p>(273) These accounts receive debit for the cash balance held by Departmental Officers outside the generally available cash balances. Under State Railway cash balances are separate heads for Capital and Revenue</p> <p>(274) Includes Public Works cash balances</p> <p>(275) A detailed head should be opened for each class of transaction e.g. Petrol Bills as authorised by the Auditor General from time to time.</p> <p>(276) Receives the drafts and credits on account of purchases or receipts and sale or payment of Government securities in account of Government itself. The balance should be yearly adjusted so as to show the actual value of the principal of the investment held</p> <p>(277) For the record of interest on the investments of the sinking fund raised for the redemption of the Mysore Railway Debenture Loan, less the cost of Government Securities purchased therefrom on behalf of the fund</p> <p>(278) This is the general closing account and its place in the ledger is at the very beginning. But special writes off to 'Government' require an account in the Finance and Revenue Accounts to receive them and that account is taken in this place. See note (231)</p>	

Central Ledger Heads.

Local Ledger Heads.

P.—Deposits and Advances—concl.

Part III.—Imperial Bank Deposits.

IMPERIAL BANK DEPOSIT. (280).

Q.—Loans and Advances by the Central Government. (281).

ADVANCES TO THE PROVINCIAL LOANS
FUND. (281-A).

LOANS TO INDIAN STATES, LOCAL
FUNDS, ETC. (281).

LOANS TO GOVERNMENT SERVANTS ..

LOANS TO SHAN STATES REPURATION,
LOANS TO THE GOVERNMENT OF
COCHO.

R. Loans and Advances by Provincial Governments. (281).

Loans to Mofussil Municipalities.

Loans to Port Funds.

Loans to District and other Local Fund Com-
mittees.

Loans to Indian States, Landholders, and other
Notabilities. (282).

(280) This is a more adjusting head in the local books and records the difference between the receipts and payments at local head offices of the Imperial Bank and at treasuries which bank with branches of that Bank. The head will be closed to Government in the ledger.

(281) Any one of the minor heads shown under group R may be opened under group Q and vice versa, if required, and in the local books a separate inner column must be opened for each loan under each of the Ledger heads.

(281-A) Advances made by the Government of India to the Provincial Loans Fund are voted by the Central Legislature under this head.

(281-B) Passage advances which, under the rules in Appendix 8-B to the Civil Account Code, Volume I, are interest-bearing, will be adjusted under this head. Non-interest-bearing passage advances will be adjusted under Section R.—Deposits and Advances not bearing interest.

(281-C) Includes interest bearing advances to Government servants for the purchase of typewriters.

(282) The loans to Indian States should be shown distinctly from those to Land-holders and other Notabilities in the Estimates and Accounts.

Central Leaders Heads	Local Leaders Heads
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R.—Loans and Advances by Provincial Governments (281)—could

Advances to Cultivators (283)
 Advances under Special Laws (284)
 Miscellaneous Loans and Advances (285)
 Loans to Local Boards for Railway construction

S.—Advances from Provincial Loans Fund and Government of India. (286)

Advances on account of Provincial Loans
 Account outstanding on 1st April 1921
 Advances in respect of Irrigation Capital expenditure up to 1920-21
 Other advances

Loans to Shan States Federation.
 Loans to the Government of Coorg

ADVANCES FROM THE GOVERNMENT
 OF INDIA

ADVANCES FROM PROVINCIAL LOANS
 FUND

Land Improvement Act.

To Cultivators

To Colonists.

For Relief purposes.

To Tenants on Government Estates

Experimental Loans to Petty Landholders.

Farmers Advances

Agricultural Loans Act, XII of 1884

Advances in cases of distress.

Co-operative Credit Societies Act.

Financial Assistance from Government.

(284) Includes—

Drainage and Embankment Advances

Loans under various Enacted Estates Acts.

(285) Loans which do not fall strictly under any of the other classes should be shown under this head.

(286) Advances to Provincial Government from the Provincial Loans Fund and from the Government of India to the Government of Coorg and the Shan States Federation and repayments of such advances are recorded under this head in the Provincial Section of the Accounts.

Inland Money Orders (Post Office)

Miscellaneous
 Radio Division

[illegible]

CENTRAL LEDGER HEADS

LOCAL LEDGER HEADS

T. - Remittances—contd

I - Remittances within India—contd

Other Local Remittances—contd

(Gory Suspense
Provisional Transfers (293 A)

EXMITTANCES BY BILLS

EXMITTANCES ADJUSTED ON THE CENTRAL BOOKS

Other Departmental Accounts

ACCOUNTS BETWEEN CIVIL AND CIVIL

1 CENTRAL REVENUES ACCOUNT

Exchange Account (294)
Account between -

Central Revenues and Indian Stores Department

Central Revenues and Madras

Central Revenues and Bombay

Central Revenues and Bengal

Central Revenues and United Provinces

Central Revenues and Punjab

Central Revenues and Burma

Central Revenues and Bihar and Orissa

Central Revenues and Central Provinces and Berar

Central Revenues and North West Frontier Province

Central Revenues and Assam

Account between -

Indian Stores Department and Madras

Indian Stores Department and Bombay

Indian Stores Department and Bengal

Indian Stores Department and United Provinces

2 OTHER ACCOUNTS

(295 A) For the record of transactions between the Poona District and the Aden Brigade both of which render accounts to the same Controller of Military Accounts
(295) The Exchange Account heads on the Local Books close to Government.

CENTRAL INDIA RAILWAYS

T.—Remittances—could

I—Remittances within India—could

Other Departmental Accounts—could

ACCOUNTS BETWEEN CIVIL AND MILITARY—could

2 Other Accounts—could

EXCHANGE ACCOUNT BETWEEN MILITARY AND MILITARY (INCLUDING NAVY)

TRANSFERS BETWEEN RAILWAYS (295)

EXCHANGE ACCOUNT BETWEEN POSTS AND TELEGRAPHISTS AND RAILWAYS

Punjab and Assam
Burma and Bihar and Orissa
Burma and Central Provinces and Berar
Burma and Orissa and Central Provinces and Berar
Bihar and Orissa and North West Frontier Province
Bihar and Orissa and Assam
Central Provinces and Berar and North West Frontier Province
Central Provinces and Berar and Assam
North West Frontier Province and Assam
Account between —

(a) A separate local ledger head for account between each Military Accounts Officer and each other Military Accounts Officer, including the Controller of Naval Accounts

Transfers Railways

Accounts between—
Deputy Accountant General, Posts and Telegraphs Calcutta, and East Indian Railway
Deputy Accountant General, Posts and Telegraphs Calcutta, and Great Indian Peninsula Railway
Deputy Accountant General, Posts and Telegraphs Calcutta, and Bengal Nagpur Railway

(a)—At present there are four Commands and altogether 9 Military Accounts Offices (including Navy) as detailed below —

(1) Northern Command Rawalpindi.

(2) Military Accounts and Personnel, Lahore

(3) Western Command Quetta

(4) Southern Command Poonah.

(5) Eastern Command Meerut

(6) Burma.

(7) Royal Air Force

(8) Army Factory Accounts, and

(9) Naval Accounts

(10) Transfers between different railways

1. - Remittances - cont.
1. - Remittances - cont.

Deputy Accountant General, Ports and Tele-
graphs, Madras, and South Indian Railways.
Deputy Accountant General, Posts and Tele-
graphs, Madras, and Bengal Nagpur Rail-
way.
Deputy Accountant General, Posts and Tele-
graphs, Madras, and Burma Railway.
Deputy Accountant General, Posts and Tele-
graphs, Madras, and Great Indian Peninsula
Railway.
Deputy Accountant General, Posts and Tele-
graphs, Nagpur, and Madras and Southern
Central India Railway.
Deputy Accountant General, Posts and Tele-
graphs, Nagpur, and Bombay Baroda and
Amritsar Railway.
Deputy Accountant General, Posts and Tele-
graphs, Nagpur, and Bengal Nagpur Rail-
way.
Deputy Accountant General, Posts and Tele-
graphs, Nagpur, and North Western Rail-
road.
Deputy Accountant General, Posts and Tele-
graphs, Nagpur, and East Indian Railway.
Deputy Accountant General, Posts and Tele-
graphs, Bikaner, and Bengal and North West-
ern Railway.
Deputy Accountant General, Posts and Tele-
graphs, Bikaner, and North Western Rail-
road.
Deputy Accountant General, Posts and Tele-
graphs, Bikaner, and Great Indian Peninsula
Railway.
Deputy Accountant General, Posts and Tele-
graphs, Bikaner, and East Indian Railway.
Deputy Accountant General, Posts and Tele-
graphs, Calcutta, and Bengal and North
Western Railway.

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CENTRAL LEDGER HEADS	LOCAL LEDGER HEADS.
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T.—Remittances—contd.

I—Remittances within India—contd.

Accounts between—	Deputy Assistant General, Posts and Telegraphs, Calcutta and Controller of Army Factory Accounts
Deputy Assistant General, Posts and Telegraphs, Calcutta and Controller, Northern Command, Rawalpindi	Deputy Assistant General, Posts and Telegraphs, Calcutta and Military, Northern Command, Rawalpindi
Deputy Assistant General, Posts and Telegraphs, Calcutta, and Controller, Naval Accounts	Deputy Assistant General, Posts and Telegraphs, Delhi, and Military, Northern Command, Rawalpindi
Deputy Assistant General, Posts and Telegraphs, Delhi, and Controller Military Accounts	Deputy Assistant General, Posts and Telegraphs, Nagpur, and Military, Western Command, Quetta
Deputy Assistant General, Posts and Telegraphs, Nagpur, and Military, Western Command, Quetta	Deputy Assistant General, Posts and Telegraphs, Nagpur and Controller, Naval Accounts
Deputy Assistant General, Posts and Telegraphs, Nagpur, and Military, Western Command, Quetta	Deputy Assistant General, Posts and Telegraphs, Nagpur, and Military, Western Command, Quetta
Deputy Assistant General, Posts and Telegraphs, Nagpur, and Military, Western Command, Quetta	Deputy Assistant General, Posts and Telegraphs, Nagpur, and Military, Western Command, Quetta
Deputy Assistant General, Posts and Telegraphs, Nagpur, and Military, Western Command, Quetta	Deputy Assistant General, Posts and Telegraphs, Nagpur, and Military, Western Command, Quetta
Deputy Assistant General, Posts and Telegraphs, Nagpur, and Military, Western Command, Quetta	Deputy Assistant General, Posts and Telegraphs, Nagpur, and Military, Western Command, Quetta
Deputy Assistant General, Posts and Telegraphs, Nagpur, and Military, Western Command, Quetta	Deputy Assistant General, Posts and Telegraphs, Nagpur, and Military, Western Command, Quetta
Deputy Assistant General, Posts and Telegraphs, Nagpur, and Military, Western Command, Quetta	Deputy Assistant General, Posts and Telegraphs, Nagpur, and Military, Western Command, Quetta
Deputy Assistant General, Posts and Telegraphs, Nagpur, and Military, Western Command, Quetta	Deputy Assistant General, Posts and Telegraphs, Nagpur, and Military, Western Command, Quetta
Deputy Assistant General, Posts and Telegraphs, Nagpur, and Military, Western Command, Quetta	Deputy Assistant General, Posts and Telegraphs, Nagpur, and Military, Western Command, Quetta
Deputy Assistant General, Posts and Telegraphs, Nagpur, and Military, Western Command, Quetta	Deputy Assistant General, Posts and Telegraphs, Nagpur, and Military, Western Command, Quetta
Deputy Assistant General, Posts and Telegraphs, Nagpur, and Military, Western Command, Quetta	Deputy Assistant General, Posts and Telegraphs, Nagpur, and Military, Western Command, Quetta
Deputy Assistant General, Posts and Telegraphs, Nagpur, and Military, Western Command, Quetta	Deputy Assistant General, Posts and Telegraphs, Nagpur, and Military, Western Command, Quetta
Deputy Assistant General, Posts and Telegraphs, Nagpur, and Military, Western Command, Quetta	Deputy Assistant General, Posts and Telegraphs, Nagpur, and Military, Western Command, Quetta

Other Departmental Accounts—contd.

EXCHANGE ACCOUNT BETWEEN POSTS AND TELEGRAMS AND MILITARY (INCLUDING NAVY)

EXCHANGE ACCOUNT BETWEEN RAILWAYS AND MILITARY (INCLUDING NAVY).

APPENDICES.

Local Ledger Heads.

Central Ledger Heads.

T.—Remittances—contd.

I.—Remittances within India—contd.

er Departmental Accounts—concl.
ways and Military (including
Navy).

Accounts between—
East Indian Railway and Military, Presidency,
Eastern Bengal Railway and Military, Presi-
dency and Assam District.
Bombay, Baroda and Central India Railway
and Military, Southern Command, Poona.
Bombay, Baroda and Central India Railway
and Military, Southern Command, Poona.
Bengal and North-Western Railway and Mil-
itary, Army Factory Accounts.
Burma Railways and Military, Army Factory
Accounts.
*Great Indian Peninsula Railway and Military,
Southern Command, Poona.
Jodhpur Railway and Military, Army Factory
Accounts.
Madras and Southern Maharashtra Railway and
Military, Army Factory Accounts.
Madras and Southern Command, Poona.
Military, Southern Command, Poona.
South Indian Railway and Military, Southern
Command, Poona.
Assam Bengal Railway and Military, Army
Factory Accounts.

Accounts between Civil Depart-
ments.
Exchange Account between Civil
and Posts and Telegraphs.

Account between—
Central Revenues and Deputy
Accountant General, Posts and
Telegraphs
Do.
Madras.
Nagpur.
Calcutta.
Do.
Indian Stores Department and do.
Madras and Deputy Accountant
General, Posts and Telegraphs. . . .
Do.
Calcutta.
Do.
Nagpur.
Calcutta.
Do.
Bengal and
United Provinces and
Punjab and
Burma and
Bihar and Orissa and
Central Provinces and
North-West Frontier Pro-
vince and
Assam and

* For Great Indian Peninsula Railway, Bezvada and Dhone-Kurnool Railways and Government
numbers, South Indian, Bombay, Baroda and Central India and Madras and Southern Maharashtra Railways.
For Madras and Southern Maharashtra Railways.

CENTRAL LEDGER HEADS	LOCAL LEDGER HEADS
<p>T.—Remittances—<i>concl.</i></p> <p>I.—Remittances within India—<i>concl.</i></p>	

Accounts between Civil and Other Departments—concl.

EXCHANGE ACCOUNT BETWEEN CIVIL AND RAILWAYS

EXCHANGE ACCOUNT BETWEEN CIVIL AND MILITARY (INCLUDING NAVY)

Account between—
Central Revenues and Railways
Eleven others as above (295 A)

A separate local ledger head for accounts between each Civil Accountant General and each Military Accounts Officer including the Controller of Naval Accounts

II.—Remittances between England and India.

Remittance Account between England and India

A—ACCOUNTS WITH THE SECRETARY OF STATE

I—Items adjustable in India

II—Items adjustable in England

B—ACCOUNT WITH THE HON COMMISSIONER

I—Items adjustable in India

II—Items adjustable in England

Purchases and Sales of Sterling and Other Transfers.

Sterling purchased in India

Sterling taken over in London

Sterling sold in India

Transfers through the Paper Currency

Reserve

Transfers through the Gold Standard

Reserve.

Other miscellaneous transfers

As in column 1.

administrative control of the Governor General in Council or a Local Government, he ceases to possess his former status and the votability or otherwise of his pay in the post in which he is re-employed will depend on the authority which appointed him to that post.

(v) Sums payable to any person, who is or has been in the Civil Service of the Crown in India, under any order of the Secretary of State in Council, of the Governor General in Council or of a Governor, made upon an appeal made to him in pursuance of rules made under this Act.

(v) Expenditure classified by the order of the Governor General in Council as—

(a) Ecclesiastical;

(b) Political;

(c) Defence.

* NOTE 1.—The question whether any particular appropriation of moneys is covered by the above items is one for the decision of the Governor General.

NOTE 2.—The expression "salaries and pensions" includes remuneration, allowances, gratuities, any contributions (whether by way of interest or otherwise) out of the revenues of India to any Provident Fund or family pension fund, and any other payments or emoluments payable to or on account of a person in respect of his office.

II.—*List of items in the Provincial Budgets of Governors' Provinces not to be submitted to the vote of the Legislative Council.*—[See section 72D (3) and (4) of the Government of India Act.]

(i) Contributions payable by the local Government to the Governor General in Council.

(ii) Interest and sinking fund charges on loans.

(iii) Expenditure of which the amount is prescribed by or under any law [see explanation under item (ii) of List I.]

* It has been decided by the Governor General in Council that only the following refunds should be treated as non-votable with reference to section 67A (3) (ii) of the Government of India Act and that expenditure on all other refunds of revenue except expenditure under refunds in the tribal areas in the North-West Frontier Province classified by the Governor General in Council as 'Political' under Section 67A (3) (V) of the Act is votable:—

Customs (Statutory refunds only: vide Government of India, Finance Department, No. 67-R, dated the 9th January 1924).

Taxes on Income.
Salt (Customs duty, duty on salt used in industrial concerns, duty collected when salt is exported under rule from collection of Taxes Act, and duty on wastage occurring when salt is exported under rule from Bombay).

Stamps.

Tributes.

Administration of Justice.

Currency.

Miscellaneous (surplus revenue of the Bangalore Assigned Tracts).

(iv) Salaries and pensions payable to, or to the dependants of,—

(a) persons appointed by or with the approval of His Majesty or by the Secretary of State in Council,

(b) Judges of the High Court of the Province,

(c) The Advocate General,

(d) Persons appointed before the 1st day of April 1924, by the Governor General in Council or by a local Government, to services or posts classified by rules under this Act as Superior Services or Posts

(e) Summs payable to any person who is or has been in the Civil Service of the Crown in India under any order of the Secretary of State in Council, of the Governor General in Council, or of a Governor, made upon an appeal made to him in pursuance of rules made under this Act

NOTE 1.—The question whether any particular appropriation of money is covered by the above items is to be determined by the Governor

Instructions issued by the Auditor General under Fundamental Rule 74.

I—PROCEDURE RELATING TO LEAVE

Certificate of Admissibility

1 Leave should be sanctioned to a gazetted Government servant only (as stated by the Auditor General) after its admissibility has been certified by the Audit Officer who has been auditing his pay.

case of a complaint therefore the certificate of admissibility of leave required by the above rule will be issued by the Accountant General who maintains the leave accounts.

2 Before leave in India is sanctioned to a non gazetted Government servant, the authority sanctioning the leave should either consult the leave account prescribed in Fundamental Rule 76, and satisfy himself that the leave is admissible, or obtain a certificate to that effect from the officer entrusted with the attestation of the entries in the leave account. When the application is for leave out of India, the authority sanctioning the leave should obtain a certificate of admissibility from the Audit Officer before sanctioning the leave.

3 When a Military Officer becomes subject to the Civil Leave Rules, Military Officers should be sent through the Civil Audit Officer who audits the pay of the officer, whether they are subject to the Military Leave Rules or the Civil Leave Rules, should be sent through the Civil Audit Officer will, if he considers it necessary, consult the Controller of Military Accounts from whose payment the officer is transferred to the Civil Department before certifying to the leave and specifying the leave salary. No leave should be sanctioned to such an officer before a report is received from the Civil Audit Officer.

4 (a) Applications for leave from Military Officers in Civil employ, whether they are subject to the Military Leave Rules or the Civil Leave Rules, should be sent through the Civil Audit Officer who audits the pay of the officer, a memorandum showing the furlough earned, the different kinds of leave taken (distinguishing those which should be deducted from the maximum furlough admissible) and the balance of furlough due under Military Rules.

(b) In the case of a Military Officer subject to the Military Leave Rules, the Civil Audit Officer should obtain from the Controller of Military Accounts from whose payment the officer is transferred to the Civil Department a certificate stating the amount of leave to which the officer is entitled, and the rate of leave pay and allowances admissible during the said period of leave, before issuing a leave salary certificate, or a warrant, or a certificate, of leave granted to an officer proceeding on leave out of India who does not intend to draw his leave salary at the Home Treasury or in a Colony.

5. In the case of a Government servant on foreign service, leave cannot be sanctioned until the Audit Officer of the Government (central or provincial), under which he was permanently employed at the time of his transfer to foreign service, has certified the amount of leave and the leave-salary admissible.

NOTE 1.—For the purpose of this rule, the Accountant General of the Province in which the contributions towards leave-salary and pension of a Government servant on foreign service are recovered will act as the Audit Officer of the Central Government.

NOTE 2.—In the case of Military Officers in temporary civil employ, the Controller of Military Accounts who receives the foreign service contributions of the officers concerned is responsible for certifying to the amount of leave and leave salary admissible, the necessary information in the case of military officers subject to the civil leave rules being obtained from the civil audit officer concerned. Similarly in the case of Government servants in commercial departments (e.g., Railways and Indian Posts and Telegraphs Department) the certificate will be given by the departmental accounts officer who is responsible for bringing the contributions to account.

Payment of Leave-Salary in India.

6. The leave-salary of a non-gazetted Government servant on leave in India or on leave out of India cannot be drawn in India, except under the signature of the head of his office : and the latter is responsible for any overcharge.

7. No gazetted Government servant can begin to draw his leave-salary at any office of payment in India without producing a leave-salary certificate from the Audit Officer who audited his pay before he proceeded on leave.

8. The certificate should be in F. R. Form No. 2 B. : and if during leave the gazetted Government servant desires to change the office at which he receives payment of his leave-salary, he must obtain a new certificate from the Audit Officer within whose jurisdiction his leave-salary was last paid.

8-A. A gazetted Government servant desirous of discontinuing his subscription to the General Provident Fund during leave or of subscribing to the Fund at the usual rates during leave on average pay and at half rates during other leave, should intimate his wishes in the matter to his audit officer before proceeding on leave.

9. If a gazetted Government servant signs his bill himself he must either appear in person at the place of payment or furnish a life certificate signed by a responsible officer of Government or some other well-known and trustworthy person. If he draws his leave-salary through an authorised agent, the agent, whether he has or has not a power-of-attorney, must either furnish a life certificate as aforesaid, or execute a bond to refund overpayments. A life certificate may be given periodically, a bond being given to cover intermediate payments not supported by life certificates.

10. The provisions of paragraphs 7 to 9 above apply also to gazetted Government servants who spend their leave out of India but reside in Asia and who have to draw their leave-salary in rupees in India under Fundamental Rule 91.

NOTE.—A certificate of residence should be obtained from Government servants who draw their leave salary at the rupee rate.

Government
servants in
foreign service.

Non-Gazetted
Government
servants

Gazetted
Government
servants.

11 In the case of the Railway and Telegraph Departments and the Military Engineer Services the above rules will be generally applicable subject to any modifications which may be made by the Accountant General concerned in accordance with special rules of his Department

12 Before returning to duty a Government servant who has drawn his leave salary in India should obtain a last pay certificate from the Audit Officer, within whose jurisdiction his leave salary was last paid, and deliver it to the Audit Officer who audits his pay. Without such a certificate he cannot obtain payment of any arrears of leave salary or pay due to him

Leave out of India

13 A copy of the "Memorandum of Information for the guidance of Government servants proceeding on leave out of India" should be supplied to each Government servant proceeding on leave out of India by the Audit Officer who audits his pay as soon as the grant of leave is gazetted or otherwise notified to him

14 (a) A Government servant proceeding on leave out of India and intending to draw his leave salary while on leave should be given a leave salary certificate by the Audit Officer who audited his pay before he proceeded on leave—

(1) in F R Form No 2, if he intends to draw his leave salary at the Home Treasury,

(2) in the shape of a leave salary warrant in Form No 1 under the Supplementary Rules, if he is proceeding to a Colony and intends to draw his leave salary there

(b) If during any period of leave on average pay a gazetted Government servant wishes under the provisions of Fundamental Rule 91 to draw his leave salary in India a separate leave salary certificate should be issued in respect of that period under the provisions of paragraph 8 above

Leave should be issued by the Accountant General

15 When a Government servant proceeds out of India on leave other than extraordinary leave, the Audit Officer who audits his pay will, as soon as the leave is gazetted or otherwise notified send him a letter in F R Form No 4 with enclosures in F R Form No 5 requiring him to call at his office or give the necessary information

NOTE.—If a Government servant sent home to Europe as a leavee has a leave salary certificate prepared for him by the Audit Officer who audits his pay on the date available to him and forwarded to the High Commissioner for India at the earliest possible date

16. If the Government servant calls at the Audit Office he will be paid up to the date of his relief and will be given a leave-salary certificate in the appropriate form as prescribed in paragraph 14 above. In the case of Government servants proceeding to a Colony, the Colonial leave-salary warrant (Form No. I under the Supplementary Rules) will be issued in triplicate. The original, bearing the Government servant's signature, will be forwarded by the Audit Officer to the Colonial authority concerned, the duplicate to the High Commissioner for India and the triplicate will be made over to the Government servant concerned.

NOTE.—If the Government servant takes a certificate be paid up to the date of relief, but will be allowed to draw month at the commencement of the next month along with the month.
 14 above, he will not . . . broken period of the . . . the month.

17. If the Government servant is unable to call at the Audit Office, the Audit Officer will cause the leave-salary certificate to be sent to the address specified by the Government servant and the pay and allowances to be paid through the Officer from whom the Government servant draws his pay and allowances.

NOTE.—The orders in the Note under paragraph 16 apply also in the circumstances specified in this paragraph.

18. When a Government servant proceeds on extraordinary leave out of India, or on leave on average pay or half average pay out of India during which he does not propose to draw leave-salary, or when a Government servant is given a Colonial leave-salary warrant, he should be given a certificate of leave in Form No. II under the Supplementary Rules. This certificate has to be presented by the Government servant to the High Commissioner for India, if he is on leave in Europe, North Africa, America or the West Indies and applies for extension of leave, or for permission to return to duty or for a last-pay certificate before returning to duty.

NOTE.—Whenever a Government servant is proceeding to a Dominion or Colony which does not account directly to India, a duplicate copy of the certificate in Form II under the Supplementary Rules should be sent to the High Commissioner with the duplicate copy of the Colonial leave-salary warrant (vide paragraph 16).

19. Deleted.

20. With every leave-salary certificate, Colonial leave-salary warrant or certificate of leave, given to Government servants to whom the leave rules in Sections I to V of Chapter X of the Fundamental Rules are not applicable, a blank F. R. Form No. 7 will be given on which the Government servant concerned will report to the Audit Officer, from the first port at which the vessel touches, the day of his departure from India.

21. As soon as an Audit Officer has delivered a leave-salary certificate, certificate of leave or a Colonial leave-salary warrant to a Government servant who proposes to spend his leave out of India, or has caused it to be sent to the address specified by him, he must forward a copy of the leave-salary certificate or certificate of leave, or the duplicate copy of the Colonial leave-salary warrant to the High Commissioner for India.

22. Deleted.

23 If it becomes necessary to amend a leave salary certificate in F R Form No 2 the amendment should take the form of a short corrigendum worded so as to show only the particular item or items in which alterations have been made, this corrigendum should be forwarded by the Audit Officer at the earliest possible date to the High Commissioner for India. Every corrected leave salary certificate, whether original or duplicate, should be marked "Amended Certificate."

24 Whenever the leave of a Government servant absent on leave out of India elsewhere than in Europe, North Africa, America or the West Indies is extended or commuted by the authority in India which granted the leave, the fact should forthwith be notified by the Audit Officer to the High Commissioner for India to enable him to check the payment by Colonial Treasurers or Staff Officers.

Note.—This is applied to Military Leave Rules

25 If the leave of a Government servant who draws his leave salary in India under the provisions of Fundamental Rule 91 is extended or commuted, the Audit Officer who audited his pay at the time he proceeded on leave must on receiving advice of such extension or commutation forthwith communicate it to the Audit Officer within whose jurisdiction his leave salary is drawn. He should also communicate any other circumstances connected with the leave which may be required to be known to the Audit Officer who passes the Government servant's leave salary.

26 When no space for the entry of endorsements of payments remains upon the back of a Colonial leave salary warrant or when a warrant is lost or destroyed, a fresh warrant should be issued by the Audit Officer who issued the original warrant on the application of the Government servant concerned submitted through the Colonial Disbursing Officer.

27 A Government servant who was on leave in Europe must on return to India deliver to the Audit Officer the last pay certificate obtained by him from the High Commissioner before he can obtain payment of any arrears of leave salary or pay due to him. A Government servant who has drawn his leave salary on a warrant must deliver his copy of the warrant which will serve as a last-pay certificate.

28 Changes in the above rules except those which relate to Colonial Railway and leave salary warrants may be made by the Controller of Railway Accounts or the Military Accountant General in accordance with the special rules of his own department.

Special Rules relating to Military Officers

29 As soon as the grant of furlough or leave to a Military Officer in Civil employ has appeared in orders the Audit Officer from whose payment the Officer is transferred to the Civil Department must, in the case of furlough to Europe, North Africa, America or the West Indies forward to the High Commissioner for India a statement of the officer's service in such form as the Military authorities may prescribe. This statement is not required in the case of officers proceeding on furlough under the Staff or British Leave Rules.

30. When furlough or leave or an extension of furlough or leave is granted to a Military Officer in Civil employ, whether subject to the Civil or the Military Leave Rules, the Civil Audit Officer should intimate to the Audit Officer from whose payment the Officer is transferred to the Civil Department the date of the beginning and end of the furlough or leave, the dates of embarkation and debarkation in the case of furlough out of India, as well as those of being struck-off or of resuming duty.

31. Deleted.

32. On the return of an officer from furlough or leave, it will be the duty of the Audit Officer in charge of his record of pension service to satisfy himself that he has returned within his leave; and, if not, to report the case to the authority which sanctioned the leave.

Leave Account.

33. The leave account prescribed in Fundamental Rule 76 should be kept in R. R. Forms No. 9 and No. 9-A, in respect of Government servants under the Special Leave Rules and Ordinary Leave Rules respectively. The office in which the account should be kept for any Government servant and the person by whom the entries should be attested will be such as are prescribed by the local Government.

The leave accounts of permanent piece-workers and of permanent salaried industrial employees (below the grades of Overseer and Assistant Manager) in the Government of India presses, who are not classed as "Inferior", should be kept in R. R. Forms 9-B and 9-C respectively.

NOTE.—A leave account in the subjoined form has been prescribed for inferior servants in the Railway Department who do not take leave exceeding one-eleventh of duty.

Leave Account Form.

Duty.				2. Leave earned at 2-11th of duty.	3. Leave of duty (i.e., half of the period shown in column 2).	4. Leave taken.	5. Balance of leave equivalent to 1-11th of duty (columns 3—4).
From	To	Year.	Month. Day.				

NOTE.—Care should be taken to see that leave taken does not exceed the period shown in column 3 plus the balance shown in column 5.

33-A. In the case of Government servants subject to the "Revised Leave Rules, 1933", leave accounts need not be maintained in the forms prescribed in paragraph 33 above, the particulars entered in Service Books or Histories of Services or other records of service being sufficient for the calculation of the amount of leave admissible at any time.

II.—SERVICE BOOKS.

recorded in a history of services or in a service register maintained by the Audit Officer, or for whom special forms of record are prescribed by the local Government. In this book every step in the Government servant's official life should be recorded and each entry should be attested by such superior officer as may be prescribed by the local Government.

35. If a Government servant is transferred to foreign service, the Audit Officer referred to in paragraph 5 above will, on receipt of the service book from the head of the office or department concerned, note in it, under his

signature, all necessary particulars connected with the foreign service. All entries relating to the time spent in foreign service should be attested by the Audit Officer.

F. R. FORM NO. 1.

Deleted.

F. R. FORM NO. 2

[See paragraphs 14 and 23 of Instructions]

(Note.—Forms supplied in bound books with counterfoils bear the number 2 A.)

Leave-salary Certificate for leave salary payable at the Home Treasury.

No.

of the

on

1. Government under which employed.

2 Substantive post

3. Officiating post (if any)

4. Statement of present leave

LAGO

Nature of leave (specified periods on average pay, half average pay and quarter average pay separately).	Y. M. D.	From	To	Monthly rate of leave-salary (and allowances, if any) subject to the deductions noted on the reverse.	Article and clause of the Fundamental Rules or other Regulations.
--	----------	------	----	---	---

6. Place of payment

6. Date from which first payment is to be made.

7. Amount (if any) paid in advance

8. Government and head of account to which the payment is debitable.

9. Date of leaving India

10. Date on which the Government servant will, during the currency of leave, complete the term of service or attain the age after which, he is required by any rule to retire from the service, as for instance, 55 years of age.

11. Period for and terms on which

leave may be extended, or computed otherwise than on extraordinary leave.

may be extended on medical certificate granted without medical certificate on same leave-salary by

(Further particulars required in the case of Military Officers in Civil employ.)

12. Date of commencement of pension service.

13. Date of entry under Civil Leave Rules.

14. Amount of leave at credit at commencement of present leave.

14. { Earned in respect of service under Military Rules, Earned in respect of service while under Civil Rules.

15. Date of being struck off duty

APPENDICES.

16. Reductions to be made.

Indian Civil Service Family	Military	Widows and Orphans and Dependent Services (India)	Family Pension Fund	Subscription.	A balance of donation on for	is recoverable at a	General Provident Fund	Indian Civil Service Provident Fund deduction (if any)
£	£	£	£	£	£	£	£	£
For wife	For sons	daughters	Total				a month from	
per member from							and interest	

(Signature)

Place

Date _____

"In case of subscribers to India Civil Service Family Formosa and Superior Services (India) Family Pension Fund, no subscription accrued in India to be given here

Abbreviations
Medical Certificate
Exchange Commission Allowance
Leaves, Monthly, Days
Article
NOTES

NOTES

VELON

[illegible]

6 —The date on which any Government servant will, during the currency of leave complete the term of service, or attain the age after which he is required to retire from the service should be shown in the column.

6—The date on which any Government servant will, during the currency of leave complete the term of service, or attain the age after which he is required to retire from the service should be shown

စရိတ်ပေးမှုမှ ပယ်ပစ်ရန် အရေးကြီးသော အချက်များကို အောက်ဖော်ပြပါအတိုင်း ဖော်ပြထားပါသည်။

APPENDICES.

FORM NO. F. R. 2-B.

[illegible]

Nature of leave, specifying periods on average pay, half average pay and quarter average pay, respectively.		From	To	Y. M. D.	Monthly rate of leave salary.	REMARKS.
<p>2. Monthly rate of leave salary.</p> <p>.....treasury from the.....</p> <p>.....is hereby allowed to Mr.</p> <p>.....months and.....</p> <p>.....years.....</p> <p>.....19.....</p>						

	per	at Rupees.....	to.....	from.....	(1) pay from.....	(2) allowances from.....	and (3) He may be paid
respectively.							

4. The payment should be charged to.....
The following deductions are to be made from the leave salary :—

4. The following deductions are to be charged to
 (a) The payment should be charged to
 (b) The following deductions are to be made from the leave salary :—
 (1)
 (2)
 (3)
 (4)
 (5)
 (6)
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Forwarded to.....
Through the.....
Office of the.....
Dated at.....the.....
* The word Deputy or Assistant may, when necessary, be written before 'Assistant Accountant General'.

[See paragraphs 15 to 17 of Instructions]

Audit Officer's letter to the Government servant proceeding on leave out of India.

To

Sir,

With reference to the order noted in the margin, granting you leave out of India, I have the honour to say that it is necessary for you to obtain from me a leave salary certificate to enable you to draw your leave salary.

2 To enable me to prepare your leave salary certificate, it is necessary that you send me the information asked for in the enclosed F R Form No. 5 and also your formal certificate of giving over charge of your office, date and hour, at your earliest convenience.

3 If you are in, or intended to pass through (Audit Officer's station), your certificate will be prepared, and your pay and allowances paid up to the date before your leave commences except in the case referred to in paragraph 4 below, on your calling personally at my office and presenting a last pay certificate from the officer from whom you last drew your pay and allowances. Otherwise, I shall cause the leave salary certificate to be sent to the address specified by you, and the pay and allowances to be paid through the officer from whom you draw your pay and allowances.

4 Leave salary due for the first four months of leave on average pay taken by itself or in combination with other leave may be drawn either in India or out of India. If you desire to draw it in India, a separate leave salary certificate for this portion of the leave will be issued, but you will be allowed to draw the pay and allowances for the broken period of the month up to the date of relief only at the commencement of the next month along with the leave salary for the rest of the month.

5 If you wish to draw your leave salary in India under the provision of paragraph 5 of the Act, you should be furnished by your Agents unless they have executed a general bond of indemnity due to you. - as they fall or leave you paragraph 5 of attorney

Note—(Paragraphs 4 and 5 do not apply to non gazetted Government servants who have to draw their leave salary through the Head of the office and should be counted from the letters addressed to them)

6. I send herewith a copy of a Memo. of Information for the guidance of Government servants proceeding on leave out of India and a blank Form (F. R. Form No. 7) of the date of leaving India to be signed and sent to me from the first port at which your vessel touches.

7. If you wish to draw your leave salary in a Colony, please send me three specimens of your signature.

Accountant General.

F. R. FORM NO. 5.

[See paragraph 15 of Instructions.]

Information required by the Audit Officer before the leave-salary certificate can be drawn up.

(This form should be returned duly filled up to the Audit Officer one clear week before the date of making over charge.)

1. On what date do you intend to make over charge of your office?

2. Before or after noon?

3. At what port do you intend to embark?

4. By what ship will you sail, and on what date?

5. In what country do you wish to draw your leave-salary during leave on average pay for a period not exceeding four months, if any, at the commencement of your leave?

5-A. In what country do you intend to spend vacation or/and holidays? If out of India, in what country do you intend to draw your pay (and allowances) during vacation or/and holidays?

(N.B.—The words within brackets above should be scored out by the audit officer in all cases in which allowances are not payable out of India).

6. What is your address in England or in India or elsewhere to which your leave-salary certificate, to enable you to draw your leave-salary, may be sent, in case it is not handed over to you before you go on leave?

7. What advance, if any, do you require now?

8. Do you intend to pay your Civil Fund subscriptions in England or in India?

9. Do you wish to subscribe to the General Provident Fund? If so, for what period of your leave and at what rate?

Nos. 3 and 4 are for Government servants to whom the leave rules in Sections I to V of Chapter X of the Fundamental Rules are not applicable.

No 7 is for Military Officers subject to the Military Leave Rules and for Chaplains only

No 8 is for members of the Indian Civil Service only

NOTE 1.—In the case of non gazetted Government servants to whom Note 9 to M R Form 2 or Note 4 to Form No 1 under the Supply and Stores Rules applies, an additional question should be inserted to obtain the information required under that note

he noted on his leave salary certificate

NOTE 3.—Where subscriptions or recoveries relate to Sterling Branches this should be indicated clearly against Question 8

Dated at

The of

19

(Designation)

(Signature)

To the Accountant General

M R FORM No. 6.

Deleted.

F. R. FORM No. 7.

[See paragraph 20 of Instructions.]

Report of actual salarv

From

To

The Accountant General.

Sir,

I have the honour to report that I sailed from India by the steamer—
Class which left on day

The

19

I have, etc,

(Signed)

Noted and forwarded to the Secretary to the Government of

Department.

The

19

Accountant General.

F. R. FORM No. 8.

Deleted.

LEAVE TAKEN

APPENDICES.

INSTRUCTIONS.

in column 7.

and up. The portion of the leave on

the maximum in Fundamental 1 (b).

This account will be opened.

In addition to the main leave account, which must be in leave form for showing the leave

F R FORM No. 9 A.
(Ordinary Leave Rules)

Leave Account of _____
Date of commencement of service _____
Date of contract, if any _____

Date of attaining the age of ⁵⁵60 years _____
Date of coming under Civil Leave Rules _____

Government served under		Duty	LEAVE		LEAVE TAKEN		REMARKS	
From.	To		LEAVE EARNED	LEAVE AT CREDIT	On average pay	On full or quarter average pay	(On return from leave)	
y			1/11th of duty subsequent to coming under Fundamental Rules [Rule 81 (b) (u)]					
m			Balance of 2/11th of duty subsequent to coming under Fundamental Rules					
d			1/11th of duty subsequent to coming under Fundamental Rules Rule 81 (b) (u) (Columns 16 + 4)					
y			Balance of 2/11th of duty subsequent to coming under Fundamental Rules (Columns 17 + 6)					
m			Total columns (6 + 7)					
d								
	From	9	Dates					
	To	10	Against entries in column 6					
y		11	Against limit of one year for leave on m and leave spent elsewhere than in India or Ceylon [Proviso to Rule 81 (b) (u)]					
m								
d								
	From	12	Dates					
	To	13	Actual period					
y		14	Actual period converted into period in terms of leave on average pay					
m								
d		15	Total (columns 10 + 11 + 14)					
y		16	Of leave equivalent to 1/11th of duty subsequent to coming under Fundamental Rules [Rules 81 (b) (u)] (Columns 8-10)					
m								
d		17	Of leave equivalent to balance of 2/11th of duty subsequent to coming under Fundamental Rules (Column 7)-(Columns 11 + 14)					
y								
m		18	Total Columns (8-15)					
d								
		19	REMARKS					

Instruction for filling up Form No. F. R. 9-A.

1. The Account is to be maintained in terms of leave on average pay For this purpose, actual periods of leave taken on half or quarter average pay as entered in column 13 should be divided by 2 and posted in column 14.

2. In the case of officers who were subject to the Civil Service Regulations leave rules before they elected the Fundamentals Rules, the account should commence with an opening entry in columns 4, 5, 6, 7, 8, 11, 13, 14, 15, 16, 17 and 18. The words "Due on (date of coming under the Fundamentals Rules)" should be written across columns 1, 2 and 3 and against these words credit under Rule 77 (b) (ii) (1) should be given in column 4 and column 6 and that under Rule 77 (b) (ii) (2) and Rule 77 (e) in column 5 and column 7, while debit for commuted furlough taken under the old leave rules should be given in column 11 and that under Rule 78, Note (2) (i) (a), in column 13, one half of the latter being entered in column 14. The sum total of the entries in columns 6 and 7 and in columns 11 and 14 should be entered in columns 8 and 15 respectively. The difference between the entries in columns 8 and 15 should be entered in column 18 and the entry in column 4 or 6 should be repeated in column 16, while the entry in column 5 or 7 minus the sum total of the entries in columns 11 and 14 should be shown in column 17.

3. When a Government servant applies for leave, columns 1 to 8 should be filled up. Columns 1, 2 and 3 should show the Government served under and the period of duty up to the date preceding that on which the Government servant intends to go on leave, and columns 4 and 5 should each show representing the period of leave (i.e., 2/11ths of duty) earned under Rule 77 (b) (ii) (3). To the new entry in column 4 should be added the last entry in column 16 and the resultant figure should be posted in column 6; similarly to the new entry in column 5 should be added the last entry in column 17 and the resultant figure should be posted in column 7. The total of the entries in columns 6 and 7 will be shown in Column 8.

Note 1.—If during the period of duty prior to a Government servant's going on leave he has served under two or more Governments, the period of duty and the leave earned under each Government should be shown in separate lines in columns 1 to 5 and the sum total of the new entries in column 4 and the last entry in column 16 should be posted in column 6 and of those in column 5 and the last entry in column 17 in column 7, the total of the entries in columns 6 and 7 being shown in column 8.

Note 2.—The sum total of the entries in column 5, inclusive of the opening entry mentioned in instruction No. 2 should not exceed 2½ years [Rule 81 (a) (ii)], and no entry should be made in this column when this limit of 2½ years is reached.

When columns 1 to 8 have been posted, column 8 will show the *maximum* amount of leave which may be granted *in terms of leave on average pay* [But see Rule 81 (d)] to a Government servant on the date on which he intends to go on leave. The *maximum* amount of leave on *average pay* which may be granted on that date with medical certificate or out of India and Ceylon will be the sum total of the last entry in column 6, and the unspent balance of "one year" limited to 8 months at a time, provided this sum total is covered by the period entered in column 8; in the case of leave in India or Ceylon

without medical certificate, the maximum will be the last entry in column 6 limited to 4 months at a time. The limits of 8 and 4 months may be exceeded as provided in the note to Fundamental Rule 81 (b).

4 When a Government servant returns from leave, columns 9 to 18 should be filled up. The period of leave taken on average pay should be entered in columns 9, 10 and 11, that taken on medical certificate or spent elsewhere than in India or Ceylon should be entered in column 11 till the limit of one year is reached and thereafter in column 10. The actual periods of leave on half or quarter average pay (together with leave on subsistence grant under the Note to Fundamental Rule 88) and overstay of leave (vide Fundamental Rule 73) should be entered in column 13 and one half of it in column 14.

NOTE 1.—Leave on average pay taken under the Fundamental Rules in India will not medical certificate in excess of the last entry in column 6 before the deletion of plus 1 year from Rule 81 (b) (ii) should be entered in column 11.

5 The total period of leave in terms of leave on average pay taken in a Government servant's whole service as entered in column 15 should not exceed the privilege leave credited to him in column 4 on his coming under that column, *plus* 2½ years.

6 When a Government servant is transferred to service under another Government, a separate account should be opened in F. R. Form No. 9 for showing the leave earned under that Government and the leave the cost of which is debited to that Government. This account will be in addition to the main leave account, which must be a complete record of all leave earned and taken under these rules throughout his service.

See paragraph 33

Leave Account Form for permanent piece-workers employed in the Govern-
ment of India, Finance Department,

.....I leave Account of.

.....Date of commencement of service.

Leave on average pay.		Leave on half average	
<div>1</div> <div>Length of service (completed years of service with date of completion).</div>		<div>1</div> <div>Leave permissible.</div>	
<div>2</div> <div>Leave taken.</div>		<div>2</div> <div>Duty.</div>	
<div>(i)</div> <div>Calendar year.</div> <div>From</div>	<div>(i)</div> <div>Leave permissible.</div>	<div>3</div> <div>Leave taken.</div>	<div>3</div> <div>Duty.</div>
<div>(ii)</div> <div>Period.</div> <div>To</div>	<div>(ii)</div> <div>Leave permissible.</div>	<div>4</div> <div>Leave taken.</div>	<div>4</div> <div>Duty.</div>
<div>(iii)</div> <div>Period.</div> <div>To</div>	<div>(iii)</div> <div>Leave permissible.</div>	<div>5</div> <div>Leave taken.</div>	<div>5</div> <div>Duty.</div>
<div>(iv)</div> <div>Period.</div> <div>To</div>	<div>(iv)</div> <div>Leave permissible.</div>	<div>6</div> <div>Leave taken.</div>	<div>6</div> <div>Duty.</div>
<div>(v)</div> <div>Period.</div> <div>To</div>	<div>(v)</div> <div>Leave permissible.</div>	<div>7</div> <div>Leave taken.</div>	<div>7</div> <div>Duty.</div>
<div>(vi)</div> <div>Period.</div> <div>To</div>	<div>(vi)</div> <div>Leave permissible.</div>	<div>8</div> <div>Leave taken.</div>	<div>8</div> <div>Duty.</div>
<div>(vii)</div> <div>Period.</div> <div>To</div>	<div>(vii)</div> <div>Leave permissible.</div>	<div>9</div> <div>Leave taken.</div>	<div>9</div> <div>Duty.</div>
<div>(viii)</div> <div>Period.</div> <div>To</div>	<div>(viii)</div> <div>Leave permissible.</div>	<div>10</div> <div>Leave taken.</div>	<div>10</div> <div>Duty.</div>
<div>(ix)</div> <div>Period.</div> <div>To</div>	<div>(ix)</div> <div>Leave permissible.</div>	<div>11</div> <div>Leave taken.</div>	<div>11</div> <div>Duty.</div>
<div>(x)</div> <div>Period.</div> <div>To</div>	<div>(x)</div> <div>Leave permissible.</div>	<div>12</div> <div>Leave taken.</div>	<div>12</div> <div>Duty.</div>
<div>(xi)</div> <div>Period.</div> <div>To</div>	<div>(xi)</div> <div>Leave permissible.</div>	<div>13</div> <div>Leave taken.</div>	<div>13</div> <div>Duty.</div>
<div>(xii)</div> <div>Period.</div> <div>To</div>	<div>(xii)</div> <div>Leave permissible.</div>	<div>14</div> <div>Leave taken.</div>	<div>14</div> <div>Duty.</div>
<div>(xiii)</div> <div>Period.</div> <div>To</div>	<div>(xiii)</div> <div>Leave permissible.</div>	<div>15</div> <div>Leave taken.</div>	<div>15</div> <div>Duty.</div>
<div>(xiv)</div> <div>Period.</div> <div>To</div>	<div>(xiv)</div> <div>Leave permissible.</div>	<div>16</div> <div>Leave taken.</div>	<div>16</div> <div>Duty.</div>
<div>(xv)</div> <div>Period.</div> <div>To</div>	<div>(xv)</div> <div>Leave permissible.</div>	<div>17</div> <div>Leave taken.</div>	<div>17</div> <div>Duty.</div>
<div>(xvi)</div> <div>Period.</div> <div>To</div>	<div>(xvi)</div> <div>Leave permissible.</div>	<div>18</div> <div>Leave taken.</div>	<div>18</div> <div>Duty.</div>
<div>(xvii)</div> <div>Period.</div> <div>To</div>	<div>(xvii)</div> <div>Leave permissible.</div>	<div>19</div> <div>Leave taken.</div>	<div>19</div> <div>Duty.</div>
<div>(xviii)</div> <div>Period.</div> <div>To</div>	<div>(xviii)</div> <div>Leave permissible.</div>	<div>20</div> <div>Leave taken.</div>	<div>20</div> <div>Duty.</div>
<div>(xix)</div> <div>Period.</div> <div>To</div>	<div>(xix)</div> <div>Leave permissible.</div>	<div>21</div> <div>Leave taken.</div>	<div>21</div> <div>Duty.</div>
<div>(xx)</div> <div>Period.</div> <div>To</div>	<div>(xx)</div> <div>Leave permissible.</div>	<div>22</div> <div>Leave taken.</div>	<div>22</div> <div>Duty.</div>
<div>(xxi)</div> <div>Period.</div> <div>To</div>	<div>(xxi)</div> <div>Leave permissible.</div>	<div>23</div> <div>Leave taken.</div>	<div>23</div> <div>Duty.</div>
<div>(xxii)</div> <div>Period.</div> <div>To</div>	<div>(xxii)</div> <div>Leave permissible.</div>	<div>24</div> <div>Leave taken.</div>	<div>24</div> <div>Duty.</div>
<div>(xxiii)</div> <div>Period.</div> <div>To</div>	<div>(xxiii)</div> <div>Leave permissible.</div>	<div>25</div> <div>Leave taken.</div>	<div>25</div> <div>Duty.</div>
<div>(xxiv)</div> <div>Period.</div> <div>To</div>	<div>(xxiv)</div> <div>Leave permissible.</div>	<div>26</div> <div>Leave taken.</div>	<div>26</div> <div>Duty.</div>
<div>(xxv)</div> <div>Period.</div> <div>To</div>	<div>(xxv)</div> <div>Leave permissible.</div>	<div>27</div> <div>Leave taken.</div>	<div>27</div> <div>Duty.</div>
<div>(xxvi)</div> <div>Period.</div> <div>To</div>	<div>(xxvi)</div> <div>Leave permissible.</div>	<div>28</div> <div>Leave taken.</div>	<div>28</div> <div>Duty.</div>
<div>(xxvii)</div> <div>Period.</div> <div>To</div>	<div>(xxvii)</div> <div>Leave permissible.</div>	<div>29</div> <div>Leave taken.</div>	<div>29</div> <div>Duty.</div>
<div>(xxviii)</div> <div>Period.</div> <div>To</div>	<div>(xxviii)</div> <div>Leave permissible.</div>	<div>30</div> <div>Leave taken.</div>	<div>30</div> <div>Duty.</div>
<div>(xxix)</div> <div>Period.</div> <div>To</div>	<div>(xxix)</div> <div>Leave permissible.</div>	<div>31</div> <div>Leave taken.</div>	<div>31</div> <div>Duty.</div>
<div>(xxx)</div> <div>Period.</div> <div>To</div>	<div>(xxx)</div> <div>Leave permissible.</div>	<div>32</div> <div>Leave taken.</div>	<div>32</div> <div>Duty.</div>
<div>(xxxi)</div> <div>Period.</div> <div>To</div>	<div>(xxxi)</div> <div>Leave permissible.</div>	<div>33</div> <div>Leave taken.</div>	<div>33</div> <div>Duty.</div>
<div>(xxxii)</div> <div>Period.</div> <div>To</div>	<div>(xxxii)</div> <div>Leave permissible.</div>	<div>34</div> <div>Leave taken.</div>	<div>34</div> <div>Duty.</div>
<div>(xxxiii)</div> <div>Period.</div> <div>To</div>	<div>(xxxiii)</div> <div>Leave permissible.</div>	<div>35</div> <div>Leave taken.</div>	<div>35</div> <div>Duty.</div>
<div>(xxxiv)</div> <div>Period.</div> <div>To</div>	<div>(xxxiv)</div> <div>Leave permissible.</div>	<div>36</div> <div>Leave taken.</div>	<div>36</div> <div>Duty.</div>
<div>(xxxv)</div> <div>Period.</div> <div>To</div>	<div>(xxxv)</div> <div>Leave permissible.</div>	<div>37</div> <div>Leave taken.</div>	<div>37</div> <div>Duty.</div>
<div>(xxxvi)</div> <div>Period.</div> <div>To</div>	<div>(xxxvi)</div> <div>Leave permissible.</div>	<div>38</div> <div>Leave taken.</div>	<div>38</div> <div>Duty.</div>
<div>(xxxvii)</div> <div>Period.</div> <div>To</div>	<div>(xxxvii)</div> <div>Leave permissible.</div>	<div>39</div> <div>Leave taken.</div>	<div>39</div> <div>Duty.</div>
<div>(xxxviii)</div> <div>Period.</div> <div>To</div>	<div>(xxxviii)</div> <div>Leave permissible.</div>	<div>40</div> <div>Leave taken.</div>	<div>40</div> <div>Duty.</div>
<div>(xxxix)</div> <div>Period.</div> <div>To</div>			

No 9 B

of Instructions]

ment of India Presses who are not classed as "inferior" (vide Annexure Resolution No F 119 R I /28, dated the 6th September 1928)

Date of birth

Date of attaining the age of $\frac{65}{60}$ years

pay on medical certificate		Injury leave taken on half pay		Total leave taken during service (to be limited to 6 years during whole service)		Remarks	
Total balance including col 12+		Period (limited to 2 years for disability)		Total leave taken during service (to be limited to 6 years during whole service)			
8	9	10	11	12	13	14	15
From		To		Balance		To	
Period limited to one year at a time including leave taken in whole		To		From		To	
Leave taken.		To		From		To	
To		To		To		To	
To		To		To		To	
To		To		To		To	
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To		To		To		To	
To		To		To		To	
To		To		To		To	
To		To		To		To	
To							

service rendered by a person-worker up to the date of his being brought on to permanent establishment shall be taken into account

to the Finance Department Resolution mentioned above should be entered in red ink

F. R. FORM

[See paragraph 33
 Leave Account form for permanent salaried Industrial Employees in the Govern-
 Manager who are not classed as "inferior". (Vide Annexure I to
 dated 6th September 1928).

Leave Account of.....

Date of commencement of service.....

Leave on average pay.

Duty.		Leave taken.	
1	From	6	From
2	To	7	To
3	Period.	8	Period.
Y.	M.	Y.	M.
D.	D.	D.	D.
4		5	
Y.	M.	Y.	M.
D.	D.	D.	D.
Leave earned at 1/11th of duty.		Total leave at credit not exceed- ing 4 months on any parti- cular date (columns 6+4).	

[Instructions]

ment of India Presses below the grade of Officer or Assistant Government of India, Finance Department, Resolution No. F-119 R I/28,

Date of birth

Date of attaining the age of 60 years

	X	D	9 Release (columns 6-8)	
	X	D	10 Term	
	X	D	11 To	
	X	D	12 Period (limited to six months at a time in 2 installments of 3 months each; and to 2 years in whole service)	
	X	D	13 From	
	X	D	14 To	
	X	D	15 Period (limited to 2 years for each disability)	
	X	D	Total leave during service (to be limited to 6 years during whole service)	
Bosnia.			Injury leave taken on half pay Leave on full average certificates.	
17	X	D		

3. The payments should be charged to the High Commissioner for India for appropriation by him of the leave-salary under the following heading:—
4. The following deductions are to be made from the leave-salary of each month before payment:—

Civil		Indian		Military		Indian Military		Widows' and Orphans'		.. ..		.. ..		" daughter £		Total £	
for wife	£	for self	£	for sons	£	for sons	£	for sons	£	for sons	£	for sons	£	for sons	£	for sons	£
per mensem from																	

Indian Civil Service Provident Fund Deductions (if any)

Where the amount of a deduction is expressed in rupees, it shall be converted into sterling at the same rate as the leave-salary from which it is deducted.

Dated at
The

19 .

Accountant General.
Comptroller.

*In cases of subscribers to the Indian Civil Service Family Pension Fund, interest accrued in India to be given here.

(Reverse.)

Name, rank and description of payee.	Period for which payment is made.	Monthly rate.	Amount.	Signature of paying officer.	Receipt of payee.
		£ s. d.	£ s. d.		

One copy of this Warrant will be retained by and will be given up to the Audit Officer in India on his return to India. Each

payment will be recorded on the reverse of the copies kept by the Colonial Disbursing Officer and by

and will be certified by the paying officer and receipted by

Note 1.—Leave salary is payable in respect to Government servants residing in Ceylon during their leave (Fundamental Rule 81)

Note 2.—The signature of the Government servant concerned should be obtained on the original copy of the warrant

Note 3.—The rate of conversion will be 1s 6d a rupee

The maximum rates of leave salary are those prescribed in Fundamental Rule 83 and the minimum rates those prescribed in Fundamental Rule 90

Note 5.—The paying officer, except in the case of a Dominion or Colony which accounts direct to India,

is requested to advise the High Commissioner for India, India House Aldwych London W C 2 promptly on the officer's departure from each Dominion or Colony whether for India, England or any other Dominion or Colony giving particulars of amounts of pay awarded and of any deductions therefrom

Note 6.—The particulars of all outstanding advances (including passage advances) should be noted under item 4 in the case of Major Carr and similar advances, the date from which the recovery of monthly instalments should be effected should be stated

FORM NO 1 A—UNDER THE SUPPLEMENTARY RULES

COLONIAL LEAVE SALARY WARRANT

Debitable to ^{Civil} Military estimates

(For Unconvenanted Services)

(Overse)

Warrant No

of 19

Mr

having been granted leave for a period of days under the orders of the Government of and hereby allowed the privilege of drawing his leave salary at from

2 His leave salary will be as above below and will be payable monthly in sterling converted from rupees at 1s 6d a rupee but will be subject to the following maxima and minima —

Period.	Rate in rupees a month	Minimum rate of exchange.	£ a month	£ a month	Minimum
From to	From to	From to			

3. The payments should be charged to the High Commissioner for India for appropriation by him of the leave-salary under the following heading:—

4. The following deductions are to be made from the leave-salary of each month before payment:—

Superior Services (India) Family Pension Fund—

Notes.

[illegible]

Dated at
The

61

(Reverse.)

Name, rank and description of payee.	Period for which payment is made.	Monthly rate.	Amount.	Signature of payee or officer.	Receipt of payee.
		£ s. d.	£ s. d.		

One copy of this warrant will be retained by the Disbursing Officer and by the Audit Officer in India on his return to India. Each payment will be recorded on the reverse of the copies kept by the Colonial Disbursing Officer and by the paying officer and receipted by

Note 1.—Leave-salary is payable in rupees to Government servants residing in Ceylon during their leave (Fundamental Rule 51).
Note 2.—The signature of the Government servant concerned should be obtained on the "original" copy of the warrant.

NOTE 3.—The rate of conveyance will be Rs 41. The maximum rates of leave-salary are those prescribed by Fundamental Rule 89 and the maximum rates those prescribed in Fundamental Rule 90

Colonies giving particulars of amounts of pay issued and of any deduct on therefrom.
 NOTE 4.—The portions of all outstanding advances (including passage advances) should be noted under item 4. In the case of Motor Car and similar advances the date from which the recovery of monthly instalments should be effected should be stated.

FORM NO II—UNDER THE SUPPLEMENTARY RULES.

Certificate of Leave

Granted to

proceeding out of India.

1 Government under which employed

2 Post last held

3 Nature of leave granted

4 Date of commencement of leave

5 Date of expiry of leave

6. Whether a medical certificate of fitness must be produced before return to duty

7 Amount of leave expressed in terms of leave on average pay, at the Government servants credit on the expiry of the present leave

8 Period of leave on average pay which might under Fundamental Rule 81 be granted if the present leave were extended (Further particulars required in the case of Military Officers in Civil employ)

9 Date of entry under Civil leave rules

10 Amount of leave at credit at commencement of present leave —

Earned in respect of service under Military rules

Earned in respect of service under civil rules

(Signature)

(Designation).

19

The

NOTE 1.—No leave salary is payable on the grant of leave

NOTE 2.—This certificate must be produced before the H. G. Comm. as one with any application for an extension of leave or permission to return to duty or the grant of a half pay certificate.

Memorandum explaining how the existing orders in the several articles in the Civil Service Regulations have been dealt with in the instructions issued by the Auditor General under Fundamental Rule 74.

1. *Paragraph 1.*—This includes the provisions contained at present in clauses (a) and (d) of Article 841 of the Civil Service Regulations. Under the existing system of audit it is necessary that the Audit Officer should certify the admissibility of the leave before it is sanctioned. The provision has, therefore, been retained as an instruction of the Auditor General.

2. *Paragraph 2.*—This order is not based on any rule at present included in the Civil Account Code or the Civil Service Regulations. A similar rule is, however, included in some departmental codes (e.g., paragraph 109, Public Works Department Code), and is followed in practice in all civil offices. Only leave which is admissible can be sanctioned and the admissibility of the leave can be verified only by a reference to the leave account. It is considered that an explicit rule to this effect should be contained in the authorised instructions.

3. *Paragraph 3.*—This provides for the orders in the note under Rule 1 below clause (i) of Article 314, Civil Service Regulations.

4. *Paragraph 4, clause (a).*—The provision in this clause is intended to replace the orders contained in Articles 855-A and 856, Civil Service Regulations. The orders as they stand are very complicated and prescribe different sets of procedure for different kinds of officers. It would be sufficient if all the applications are required to be sent to the Civil Audit Officer who will, when necessary, consult the Military Audit Officers. Clause (b) provides for the orders contained at present in Articles 856 (c), 860, the Note under 871 and 875. As the Civil Audit Officer has to consult the Military Controller he can obtain the certificate at the same time.

5. *Paragraph 5.*—This reproduces the portion of the orders in Article 780 Civil Service Regulations, which is essential for purposes of audit.

6. *Paragraph 6.*—Article 865 prescribes the locality in which the leave-salary of a non-gazetted Government servant should be drawn and the conditions which should be observed before it can be paid. Orders regarding locality cannot be issued as part of audit requirements and so paragraph 6 only prescribes the other conditions contained in Article 865. The general orders framed by the Governor General in Council under rule 16 of the Devolution Rules include a provision to the effect that the leave-salary of a non-gazetted Government servant paid in India should be drawn only in that district in which his pay could be drawn if he were on duty.

7. *Paragraph 7.*—This reproduces that portion of the orders in Article 874 which relates to payment of leave-salary in India. The term "office of payment" has been substituted for "treasury" so that the rule may be applied even in the case of those departments which make their own payments, e.g., by cheques.

8. *Paragraph 8.*—This reproduces the orders in Article 878, except that the provision that a certificate is necessary only when the Government servant proceeds from one place to another has been cancelled because an authority from the Audit Officer specifying the leave-salary permissible is necessary

in all cases. A clause has also been added at the end of this paragraph to the effect that when the Government servant desires to change the office of payment, a fresh leave salary certificate must be obtained from the Audit Officer within whose jurisdiction his last pay was drawn. This clause is taken from Article 887. As the instructions apply also to cases of Government servants on leave in India they have been included in this paragraph.

9 *Paragraph 3*—This reproduces the orders in Article 864 Civil Service Regulations.

10 *Paragraph 10*—This provides for the procedure laid down in Fundamental Rule 91, by which Government servants who reside in Asia during their leave have to draw their leave salary in India. The note under the paragraph is an audit requirement.

11 *Paragraph 11*—is intended to preserve the special procedure obtaining at present in these departments which is safeguarded by Article 866, Civil Service Regulations.

12 *Paragraph 12*—A last-pay certificate has to be produced by a Government servant who has to draw arrears of leave salary or pay due under Article 41, Civil Account Code Volume I (8th edition).

13 *Paragraph 13*—This reproduces the orders in Article 775 A Civil Account Code Volume II (7th edition).

14 *Paragraph 14*—This reproduces part of the orders in Article 874 Civil Service Regulations relating to the issue of a leave salary certificate to those who desire to draw their leave salary at the Home treasury and part of the orders in Article 898 Civil Service Regulations relating to the issue of a Colonial warrant with this difference that the Audit Officer who audits the pay of a Government servant is required to issue the Colonial leave salary warrant in the place of Audit Officers at the ports of embarkation in India or Burma who were formerly issuing the warrants as stated in Article 888 Civil Service Regulations. The issue of a separate leave salary certificate by the Audit Officer concerned as specified in Article 881 becomes unnecessary as he will himself issue a Colonial leave salary warrant. A clause has been added to this rule providing for cases in which a gazetted Government servant may wish to draw his leave salary in India during the first four months of leave on average pay. In these cases a leave salary certificate, such as is ordinarily issued to a Government servant drawing his leave salary in India should be issued to cover the period during which the Government servant wishes to draw his leave salary in India. This rule does not provide for non-gazetted Government servants proceeding on leave out of India as their cases are covered by paragraph 6 of these Instructions.

15 *Paragraph 15*—This provides for the orders in Article 880, Civil Service Regulations. The note under the article is taken from Article 775, Civil Account Code Volume II (7th edition).

16 *Paragraph 16*—Reproduces part of the orders in Article 881 which are not included in paragraph 14 as well as part of the orders in Article 889. The existing orders require that the Government servant going on leave out of India should be paid up to the day before he leaves India.

These orders apply to the case of Government servants who proceed on leave to which no privilege leave is prefixed. When the Government servant goes on England from the commencement of such leave. In future it would be simpler to have the leave-salary due from the commencement of the leave paid in England, if the Government servant so chooses, in all cases, subject to the conditions in Fundamental Rule 91. This rule accordingly provides that the Government servant should be paid up to the date of his relief.

17. Paragraph 17.—This reproduces the orders in Article 882, except that it is provided that the Government servant should be paid up to the date of his relief and not up to the date of his sailing.

18. Paragraph 18.—This is taken from Articles 872 and 873, Civil Service Regulations.

19. Paragraph 19.—This is in accordance with Article 904, Civil Service Regulations.

20. Paragraph 20.—This reproduces the orders in Article 883, Civil Service Regulations. As, under Fundamental Rule 68, the leave of a Government servant commences on the day on which transfer of charge is effected and does not depend upon the date of departure of the vessel in which the Government servant sails, the report of actual sailing is not required in the case of those to whom the rules in sections I to V of Chapter X of the Fundamental Rules are applicable.

21. Paragraph 21.—This provides for the orders in Article 884 and part of Article 893, "The High Commissioner for India" has been substituted for the "Secretary of State" and "India Office" as the former officer is now making payments of leave-salary in England.

22. Paragraph 22.—This reproduces the orders in Article 885, Civil Service Regulations.

23. Paragraph 23.—This provides for the orders in Article 898 (a), Civil Service Regulations.

24. Paragraph 24.—This is taken from the latter part of Article 300, Civil Service Regulations.

25. Paragraph 25.—This is a reproduction of the orders in Article 877, Civil Service Regulations.

26. Paragraph 26.—This is a part of the orders in Article 889, Civil Service Regulations.

27. Paragraph 27.—This is taken from Articles 886 and 890, Civil Service Regulations.

28. Paragraph 28 is taken from Article 876, Civil Service Regulations.

29. Paragraphs 29 to 32 are taken from Articles 855, 857 (b) and (c) and 611, Civil Service Regulations.

30. Paragraph 33.—This is a necessary record for purposes of reference.

31. Paragraphs 34 and 35.—These rules indicate the form in which records of service of non-gazetted Government servants should be maintained and the procedure that should be followed in maintaining them.

F. R. FORM NO. 5-A.

Memorandum of information for the guidance of Government servants proceeding on leave out of India

1 If a certificate of departure accompanies this memorandum, the Government servant should sign, stamp and post it to the Audit Officer from whom the memorandum is received

2 Leave begins on the day on which transfer of charge is effected, or, if charge is transferred after noon, on the following day

3 Under Fundamental Rule 91 a Government servant may draw in India the leave salary of the first part of any period of leave on average pay up to a maximum of four months, whether such leave be taken by itself or at the commencement of a longer period of leave. When a Government servant on leave out of India exercises this option and desires to draw his leave salary in India—

(1) his pay and allowances up to the date preceding that on which his leave commences are payable in India under the usual rules, and

(2) if he is a gazetted Government servant, he must inform the Audit office, which audits his pay in his last post, through a form which will be received from it, from what treasury he wishes to draw his leave salary and through what agency

4 In cases not falling under paragraph 3 above—

(1) the pay and allowances of the Government servant will be paid to him before he leaves India and the Audit Officer who audits his pay in his last post will arrange for this, and

(2) the Government servant must take with him a leave salary certificate to enable him to draw his leave salary from the Home Treasury

If the certificate cannot be prepared in time or if a Government servant proceeding on leave to Europe is compelled to leave without a certificate, it will be forwarded to him to any address which he may leave

5 If a Government servant intends to draw his leave salary in any of His Majesty's Colonies, the Audit Officer who audits his pay in his last post will furnish him with a warrant addressed to the Colonial Officer only on condition that any fund subscriptions due from him shall either be paid in advance or taken by deduction, in the latter case the warrant to the Colony will show only the net amount payable after such deduction

6 A Government servant taking leave out of India on medical certificate should take with him one copy of the Medical Report upon his case. Leave on medical certificate before the Medical Board at the India Office if required to do so.

7. If a Government servant proposes on extraordinary leave out of India, or on leave on average pay out of India during which he does not propose to obtain a certificate of leave in Form No. II under the Supplementary Rules from the Audit Officer who audits his pay in his last post. This certificate has to be presented by the Government servant to the Secretary of State or the High Commissioner for India if he is on leave in Europe, North Africa, America or the West Indies and applies for extension of leave or for permission to return to duty or for a last-pay certificate before returning to duty.

8. Subscriptions on account of the Bengal, Bombay and Madras Civil Funds, and the Bengal and Madras Service Family Pension Fund may be paid either in India or in England at the option of the subscriber and arrangement should be made for such payment by the subscriber. In the case of Military Officers in Civil employ, subscriptions on account of Indian Military Service Family Pension Fund will be deducted from the leave-salary of the officer concerned. Officers should see that the necessary deductions are made. Primes and subscriptions on Postal Insurance policies and contracts for monthly allowances, subscriptions for the Bengal Governmented Service Family Pension Fund, the Bombay Family Pension Fund of Government servants, the Madras Family Pension Fund and the Hindu Family Annuity Fund are not payable in England.

9. Subscriptions to the General Provident Fund may be paid by remittance in cash to the Audit Office which authorises his pay in his last post in the case of a Government servant on leave who draws his leave-salary from a Colonial Treasury but when a subscriber draws his leave-salary from the Home Treasury of the Government of India, his subscription may be paid by deduction from such salary.

A Government servant who draws his leave-salary from the Home Treasury and who desires to subscribe during his leave or any part of it must notify his intention beforehand in order to allow of the deduction from his leave-salary being noted in his leave-salary certificate. Unless an extension of leave is granted, the option thus notified will be final.

10. Before departure on leave, a subscriber to the Indian Civil Service Provident Fund should intimate to the Account Officer of the province or department in which he is permanently employed the amount which he desires to contribute monthly during his leave. A subscriber to the Bengal and Madras Service Family Pension Fund should communicate with the Accountant General, Central Revenues; and a subscriber to any other fund with the Secretary of the Fund concerned, informing him of the arrangement he proposes to make regarding the payment of his subscription during his absence. 11. Contributions due under the Indian Civil Service Family Pension Regulations must be paid in England in sterling. If a subscriber previous to quitting India has commenced the payment of any donation by instalments, he may either complete the payment of his donation in India before leaving or pay the remaining instalments in England at English rates. Subscribers to this fund will obtain from the Audit Officer who audits their

pay in their last posts a certificate of the date up to which they have paid their subscriptions

11 A Subscriptions under the Superior Services (India) Family Pension Fund are payable during leave, but the Secretary of State in Council may at his discretion permit recovery of subscriptions due over a prolonged period of leave on medical certificate or of extraordinary leave without pay to be postponed until the expiration of such leave

12 When a Government servant arrives in the United Kingdom he should at once report his arrival by letter to the High Commissioner for India at India House, Aldwych, London, W C 2, giving an address at which letters will find him, and be should forward his leave salary certificate to the same authority on arrival, or as soon as he receives it from India

13 A Military Officers in Civil employ are bound by the rules contained in paragraphs 883 and 884 of the Regulations for the Army in India requiring that permission shall be obtained before visiting certain foreign countries named in those paragraphs and prescribing the procedure for obtaining such permission and the necessary passports

13 The leave salary of all Government servants is issued from the Home Treasury monthly in arrears on the first day of each calendar month. It will be paid to the Government servant on his personal application or to his banker or other agent, duly authorised under power of attorney, on production of a life certificate filled up and executed in the manner directed thereon (except in cases where proof of existence is not required owing to the banker having been permitted to execute a Deed of Covenant and indemnity guaranteeing the Secretary of State or the High Commissioner against loss consequent on his dispensing with the production of such proof) or on presentation of a pay merit form comprising a receipt and a life certificate both duly completed by the Government servant. A supply of life certificate forms may be obtained from the High Commissioner on the Government servant's written application

NOTE 1.—If the leave salary is drawn by a banker or agent who has executed a general bond of indemnity, a life certificate could be produced at least once a year

NOTE 2.—If the Government servant takes to the High Commissioner a notice to pay month form as the due date of issue a portion of his method he will be regularly applied with the terms he pay month form as the due date of issue a portion of his method

14 Payment of leave salary will not be made by a Colonial authority unless the Government servant produces his copy of the warrant. Each payment made in the Colony will be endorsed upon the warrant

When no space for the entry of endorsements of payment remains upon the back of a Colonial leave salary warrant, or when a warrant is lost or destroyed the Government servant concerned should make an application for a fresh warrant through the Colonial Disbursing Officer to the Audit Officer who issued the original warrant

15 If the transfer from one Colony to another of payment of the leave salary of a Government servant is sanctioned by the Colonial authorities, one Colony to such transfer must be reported by the Government servant to the

Transfer of payment from one Colony to another of the leave salary of a Government servant is sanctioned by the Colonial authorities, one Colony to such transfer must be reported by the Government servant to the Governor General in Council and to the High Commissioner

Transfer of
payment from
the Home
Treasury to a
Colony and
vice versa.

Extension or
commutation
of leave.

16. If a Government servant drawing his leave-salary in a Colony desires to transfer payment to the Home Treasury, he can do so on production of his warrant to the High Commissioner. If one drawing his leave-salary from the Home Treasury desires to transfer payment to a Colony, he must obtain a warrant from the High Commissioner. A transfer of this kind must be reported by the Government servant to the Governor General in Council.

17. A Government servant absent on leave in Europe, North Africa, America or the West Indies, who wishes to have his leave extended or commuted, must apply to the High Commissioner for India about three months before the expiry of his leave, and, unless the extension is desired on medical grounds, or is for a period of not more than 14 days, he must produce with his application evidence that the Government on whose cadre he is borne has been referred to by him and has no objection to the extension or commutation desired. It is in exceptional cases only that the High Commissioner will grant an extension without the production of such evidence and then for such period only as may be necessary to obtain the orders of the Government concerned, which will be sought by telegraph at the applicant's expense.

18. If on medical grounds a Government servant on leave in any of the localities named in paragraph 17 desires an extension for more than 14 days he must satisfy the Medical Board at the India Office of the necessity for the extension. In order to do so, he must, as a general rule, appear at the India Office for examination by the Board, but in special cases, and, particularly, if he is residing at a distance of more than 60 miles from London, a certificate in a form to be obtained from the High Commissioner may be accepted if signed by two medical practitioners. A certificate obtained outside the United Kingdom and signed by foreigners must be attested by consular or other authority as bearing the signature of qualified medical practitioners. If application for extension be delayed until the last two months of leave, advice of any extension granted for a period of more than seven days will be sent to India by telegraph and the cost of the telegram will ordinarily be charged to the Government servant.

19. If a Government servant on leave in any of the localities named in paragraph 17 has been granted leave on medical certificate and desires an extension on grounds other than medical, he must satisfy the Medical Board as prescribed in paragraph 18 above that he has recovered his health. Any such extension without medical certificate will only be admissible if the extension was due at the time the original leave was granted.

In the case of a Commissioned Medical Officer the local Government will make a reference to the Director General, Indian Medical Service, before granting the permission.

20. A Government servant on leave out of India elsewhere than in any of the localities named in paragraph 17 who wishes to have his leave extended or commuted must apply three months before the expiry of the leave to the authority in India which granted it.

21 If an application made under paragraph 20 above is for an extension of leave on medical certificate, it must be accompanied by a certificate from two medical practitioners in the following form —

"We hereby certify that we have carefully examined (1) of the who is suffering from and we declare upon our honour that, according to the best of our judgment and belief, he is at present unfit for duty in India, and that it is absolutely necessary for the recovery of his health that his present leave, which will expire in India on $\frac{\text{months}}{\text{weeks}}$ shall be extended by

Date
Place

The certificate must describe in full detail the nature of the disease and the present condition of the Government servant. If it be signed by foreign-ers, it must be attested by consular or other authority as bearing the signatures of qualified medical practitioners

22 An extension of leave will not be granted by the High Commissioner to a Government servant to whom no leave salary certificate or Colonial leave salary warrant has been issued, unless he produces a certificate of leave (vide paragraph 7 ante)

23 Leave out of India on medical certificate may be commuted into leave without medical certificate if such leave was due at the time when the original leave was granted, and if the Government servant seeking commutation is certified, in the manner prescribed, to have recovered his health. When extension of the commuted leave is applied for, the application must be supported by evidence that the Government servant's local Government consents to the extension of his leave

24 A Government servant who remains absent after the end of his leave is entitled to no leave salary for the period of such absence unless his leave is extended by the local Government. Willful absence from duty after the expiry of leave may be treated as misbehaviour for the purpose of Fundamental Rule 16, which runs as follows —

"A Government servant shall not, save in the case of inefficiency or misbehaviour, be transferred substantially to a post carrying much less pay than his relative position in the cadre of the service to which he belongs would justify"

25 A Government servant may not

take any leave which granted him leave, return end of long leave. The rule applies to Government. He must obtain permission to return to duty from the local Government.

26. A Government servant, who is required to produce a medical certificate of fitness before returning to duty, must obtain permission to return to duty before so returning.
27. If the Government servant desiring to return is on leave in any of the localities named in paragraph 17, his application must be made to the High Commissioner and he must satisfy the Medical Board at the India Office of his fitness to return at least two months before the expiry of his leave. In order to do so, he must follow the procedure prescribed in paragraph 18 above. When the Medical Board has been satisfied, the High Commissioner will grant permission to return.
28. If the Government servant desiring to return is on leave out of India elsewhere than in the localities named in paragraph 17, his application must be made to the authority which granted his leave and must be accompanied by a certificate of fitness in the prescribed form.
29. Permission to return will not be granted to a Government servant to whom no leave-salary certificate or Colonial leave-salary warrant has been issued, until he produces a certificate of leave.
30. Before returning to duty, a Government servant on leave in Europe must obtain a last-pay certificate from the High Commissioner and bring it with him to India and not leave it with his Home Agent, as it will be required for presentation to the Audit Officer, if it is desired to draw on arrival in India the advance which is permissible under paragraph 35. In such an event the English last pay certificate should be with the Government servant, as it facilitates his identification at the Audit Office and the advance has to be recorded on the certificate. A last-pay certificate will not be granted to a Government servant to whom no leave-salary certificate has been issued unless he produces a certificate of leave. A Government servant who has drawn his leave-salary on a warrant must, on return to India, deliver to the Audit Officer, by whom the pay of the post which he will join will be audited, his copy of the warrant which will serve as a last-pay certificate.
31. A gazetted Government servant must report his return to duty to the Government under which he is serving. A Chaplain must report his return to the Bishop of his Diocese also.
32. A Government servant is not entitled on his return from leave to resume, as a matter of course, the particular post he vacated before his departure on leave, even though that post may be his substantive post; he must report his return to duty and await orders.
- NOTE.—Members of the Engineer or Upper Subordinate Establishment of the Public Works Department should, on arrival at the port of debarkation, report themselves personally to the Secretary in the Public Works Department of Bengal, Madras, Bombay or Burma as the case may be, and ask for orders. If they return, via Karachi, they should apply to the office of the Executive Engineer, Karachi Canals, for orders.
33. A Government servant may return to India by any port and his leave ends on the day preceding that on which the vessel arrives at the port where he last quits it. If, however, the leave from which he returns is of four months' duration or less, his leave ends on the day preceding that on which

be takes charge of his duties, unless he takes charge in the afternoon, when the leave terminates on and includes that day.

34 On return to duty, the last pay certificate obtained from the High Commissioner should be exchanged for a last pay certificate which the Audit office of the province to which he has been posted will furnish addressed to the treasury or office at which, after his return, the Government servant intends to draw his pay and allowances.

35 A Government servant returning from leave out of India may be granted an advance of his leave salary for the unexpired portion of his leave subject to a maximum of 35 days from the date of embarkation for India. On arrival in India an advance may, if he desires it, be paid to a Government servant by or under the order of the Audit office of the province in which the advance is sought to be drawn under Article 159 (b) of the Civil Account Code, Volume I.

To a Chaplain appointed before the 7th June 1923, who is proceeding on leave to England, an advance of three months' leave salary may be made, provided that no part of the leave is on average pay. Such an advance is not recoverable in the event of the Chaplain's death.

To a Military Officer subject to the Military Furlough Regulations of 1888 proceeding on furlough (not combined with privilege leave) to England, an advance of furlough pay may, if he desires it, be made for three months from the date of embarkation. Payments in continuation will be made in England on the expiration of four months from that date.

36 A Government servant is not permitted to take any service or accept any employment without obtaining the previous sanction of—

(a) the Secretary of State, if the Government servant is residing in Europe, North Africa, America or the West Indies, or
(b) the Governor General in Council or the authority competent to appoint him, if he is residing elsewhere.

1. A Civilian Government servant on leave who has received orders from the War Office or any other department of State in England to undertake any duty in the case of a real emergency, should obtain the permission of the Secretary of State before complying with such orders.

37 Government servants from India in from Tropical Diseases are not always aware on leave on medical certificate or not, it may before the Medical Board in order that the best steps to take regarding such diseases

Arrangements have been made for the diagnosis and preliminary treatment of the diseases, and for the admission of officers, when necessary, as in patients at the Hospital for Tropical Diseases, Huddersleigh Gardens, N W 1. A report is furnished to officers by the Hospital, which they can take with them to their own Medical adviser to enable him to carry out the treatment suggested. The cost of the examination and preliminary treatment at the

Hospital, and also that of the accommodation supplied to officers admitted as in-patients, is defrayed by the India Office. The Hospital is, however, permitted to charge a special extra fee to senior officers of the Civil Department who on admission as in-patients, are, at their own request given special accommodation. This extra fee is payable by the officer himself, the India Office paying that portion only of the total charge which represents the cost of ordinary, as distinct from special, accommodation.

To secure these advantages, however, a recommendation to the Hospital for Tropical Diseases by the Medical Board is necessary, and, therefore, Government Servants who wish to avail themselves of this arrangement should apply to appear before the Medical Board of the India Office as soon as possible after arrival.

APPENDIX 10-A

Rules for regulating the exhibition of recoveries of expenditure in Government Accounts [issued by the Auditor General in exercise of powers conferred upon him by Rule 20 of the rules framed by the Secretary of State in Council under Section 96D(1) of the Government of India Act].

1 These rules shall come into force with effect from the accounts for 1928-29

2 The term "recoveries" as used in these rules should be understood in the sense of repayments by another Government Department or an outside body or person of expenditure initially borne by a Government Department and recorded as such in its accounts

3 Recoveries from private persons or bodies (including local funds, Indian States and Governments outside India) should, as a general rule, be treated as revenue and not as deduction from expenditure

Exceptions

(a) When a Government undertakes a service merely as an agent of a private body, so that the entire cost of the service is recovered from that body, the *net* cost to Government being nil, the recoveries may be taken in reduction of expenditure

(ii) Recoveries of expenditure on works in progress and transactions of stock and other suspense accounts —

The technical estimates take cognisance of all anticipated receipts from sale proceeds of materials plants etc., received from the old structure, while the receipts under "Stock and Suspense" are by their very nature inseparable from the expenditure recorded under the main head. It is, therefore, proper that recoveries falling under these two categories should continue to be treated as reduction of gross expenditure

4 As between two or more Governments as defined in Article 33 A of the Civil Account Code —

(a) If the recoveries represent no more than debts to another Government of expenditure which was so debitable from the moment it was sanctioned, they should not be treated as revenue of the Government effecting the recoveries but as deduction from expenditure

(b) In the case of joint establishments, where the expenditure is not shared by two or more Governments *ab initio* but is incurred by one of the Governments and partially repaid by the others, the repayment, if made while the accounts of the year are still open, should be treated as deduction from expenditure

(c) Recoveries of the classes falling under (a) and (b), if effected after the closing of accounts of the year in which the expenditure was incurred, should be treated as revenue

APPENDICES.

(d) Recoveries on account of commuted value of pensions effected from other Governments should be treated as deductions from expenditure; See footnote (219-C) to Appendix 7.

(e) All other recoveries should be credited as revenue of the Government, whenever they are received.

b. As between different departments of the same Government, the recoveries should be treated as deduction from the gross expenditure, except treated as receipts of that department.

NOTE.—The term "recoveries by a Commercial Department" for the purpose of this rule is intended to apply to recoveries in respect of services rendered to other departments in pursuance of the proper functions for which the Department will be treated as receipts only when they are made in respect of Postal, Telegraphic or Telephone recoveries rendered to the other departments; that is to say, in the case of the Indian Posts and Telegraph Department, the recoveries should be taken in reduction of expenditure. Where, however, a Commercial Department acts as an agent of another department for the discharge of functions not germane to the essential purpose of the Department, the recoveries should be taken in reduction of expenditure.

6. Notwithstanding anything to the contrary that may be provided by or under these rules, receipts and recoveries on Capital Account in so far as they represent recoveries of expenditure previously debited to a capital major head should be taken in reduction of expenditure under the major head concerned, except where, under the rules of allocation applicable to a particular department, such receipts have to be taken to revenue.

7. In case of doubt or dispute, the authority to decide whether any particular recovery is classifiable as revenue or as deduction from expenditure under the above rules rests with the Auditor General.

APPENDIX 11.

[See Art. 299]

Special instructions for audit of pay bills of establishments on time-scale of

pay.

N^o 1—(a) It has been found by experience that the use of certain modified forms facilitates the application of the method of audit as set down in the following instructions. Model forms were circulated with Auditor General's letter No. 972 Admn./1100—50 dated the 2nd June 1952. The special form of establishment pay bill with increment certificate and absence statement is not included in this appendix.

(b) It is not intended that the procedure outlined in the following rules should be followed literally in every minute detail and Accountants General may at their discretion vary the minor details according to circumstances.

1 On the introduction of a time scale of pay in an establishment, it is of vital importance to scrutinize the calculations of the initial rate of pay and the date of next increment fixed for each Government servant borne on that establishment. On it depends the correctness of the pay to be drawn year after year until the Government servant is stopped at an efficiency bar or reaches the maximum of the time scale. In such cases the Head of the office should be required to submit to the Audit office a detailed statement showing the calculation of initial pay of each member of the establishment in Form A annexed. Where the initial rates of pay are dependent to any extent on service, they can be checked only with the service books which are with the Head of the office. This work can, therefore, be best done at local inspection, but when such inspections are not possible within a reasonable time after the date of the introduction of the time scale, the service books should be required to be sent to the Audit office for the purpose of the necessary check. In any case the whole or a large percentage of the initial rates and the date of next increment must be checked.

2 For the purposes of audit, establishments on time scales of pay fall under two groups, viz—

(1) those for which an establishment return (C. A. C. Form 3) is received in the Audit office, and

(2) those for which no such return is received in the Audit office.

3 For all establishments for which no annual establishment return is received, the audit will be by numbers only and no amounts at all will be entered in the Audit Register.

(a) When a sanctioned cadre contains its own leave reserve, the number to be entered is the sum of those drawing duty pay and of those drawing leave salary.

(b) Where officiating arrangements in leave vacancies are permissible, then it will be necessary to record, separately, the number (1) drawing substantive pay, (2) on leave, and (3) drawing officiating pay. When the audit is

on the 1st of the month, an entry in column A of the current month alone will be sufficient. In determining the monthly permissible expenditure, only column A will be cumulative—thus for the months of April and May—

April	
A	B
May	A B

TOTAL	+16 +12	+18 +14
-------	---------	---------

Last month's figures			
2,579	2,595	2,595	2,595
Fresh total			
Form B	12	14	14
Monthly expenditure	2,607	2,627	2,627

The names of the men holding permanent posts will be entered in order of seniority as measured by substantive pay drawn and below these will be shown the posts left vacant

Besides alterations due to increments, the columns will in the same way show all other permanent alterations due to deaths, retirements, etc. and thus negative alterations will sometimes arise. For this purpose, substantive arrangements made under Rule 13 of the Fundamental Rules in place of officers whose men has been suspended will be considered as permanent. No corrections will be made in permissible expenditure with regard to leave and officiating arrangements except that the pay of temporary men officiating in permanent vacancies will be added to the permissible expenditure as stated in the beginning of this paragraph

The fly leaf for April of each year should be checked with the annual establishment return which should include the names of all men holding temporary posts on the date to which it relates, indicating which of these are officiating in temporary and which in permanent vacancies

Some clerical labour in preparing the fly leaf may be saved by utilising the duplicate copy of the annual establishment return

NOTE—In regard to increments the permissible expenditure should not be corrected until the increment certificate is received. When that certificate is received after the month in which it falls due the permissible expenditure previously entered for the month or months affected will require correction

excess returns to duty

6 In the case of large establishments, however, it may be found inconvenient to adopt the fly leaf in Form 88. In such cases, as well as in any other case, the Accountant General may at his discretion adopt the simplified fly leaf in Form 89

posts at the minimum rate should be included in the amount of savings worked out and the number shown in brackets in red ink with 8 against it

NOTE 1.—When the Government cannot operate to carry a Government servant over an ordinary bar it should be supported by a declaration from the authority empowered to allow the increment that it has satisfied itself that the Government servant in question is due to pass the efficiency bar

8 The audit check will be to see that the total of black numbers does not exceed the sanctioned scale, and that the total of the black amounts (i.e., the total of the bill and savings) *plus* the amount held over, *less* the extra cost which is recorded in red ink, does not exceed the monthly permissible expenditure

9 It will be noticed from the instructions in paragraph 7 that the amount held over for future payment should be noted in the Audit Register so that subsequent drawings of such amounts may be recorded against these notes
The same procedure will apply to amounts refunded

10 Once a year, a nominal test check for rate of pay only drawn in one month's bill, selected by the Deputy Accountant General, should be undertaken. Any errors found in this month's bill must be traced through the bills of the year or years concerned

In audit and should be conducted in an Audit Register in Form 87

Alterations of pay and allowances will be shown in column 2 as they arise Under the audit month the initials of the auditor are sufficient if the payment is a regular one. If it is a broken payment brief notes should be recorded

12 In the case of large establishments, bills for which are drawn from more than one centre arrangements should be made to obtain consolidated establishment lists and absentee statements for facility of audit under this scheme

13 As, under this scheme, the accrual of increments will be audited either against a fly leaf or against the duplicate copy of the annual establishment return, a local check of increments, after the check of initial pay, which is most important, will not be necessary

FORM A.

(See paragraph 1.)

Detailed statement showing the calculation of initial pay of the establishment of the _____ as fixed on the _____ (date of introduction of time-scale of pay) based on the orders contained in _____ Government letter No. _____ dated _____.

Name of Incumbent.		Date of appointment from which service in time-scale counts.		Total period of service rendered in the post in the time-scale.		Initial pay.		Date of next increment.		Remarks.
		*		*						
		Y.		M. D.		Rs. A.				

* These columns should be suitably modified to suit a different basis of calculation if it is adopted.

APPENDIX 12.

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APPENDIX 14

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APPENDIX 13

APPENDICES

Nos 13-14

APPENDICES.
FORM A.

(See paragraph 1.)

Detailed statement showing the calculation of initial pay of the establishment of the Government letter No. as fixed on the date of introduction of time-scale of pay) based on the orders contained in dated .

Name of Incumbent.	* Date of appointment from which service in time-scale counts.	Total period of service rendered in the post which counts in the time-scale.			Initial pay.	Date of next increment.	Remarks.
		Y.	M.	D.			
					Rs. A.		

* These columns should be suitably modified if a different basis of calculating initial pay is adopted.

APPENDIX 12.
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APPENDIX 14
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[Nos 13-14

APPENDICES

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NOTE 3.—All the Home Lines carrying passengers to and from India at present quote their fares in star class. In the few cases in which the fares are quoted in classes without any reference to shortling, the rates given will be converted into star class as the same rate as is applied in converting shortling fares into star fares. paragraph 5 below

NOTE 4.—Credit in respect of passage for children under 15 years of age should be at adult rate. The value credited to the Personal Passage Account of an officer for his child can be utilised to meet the cost or part of the cost of more than one passage actually engaged for that child.

single tickets. Special cases in which the purchase of a return ticket is clearly impracticable will be considered on their merits and a certificate authorising expenditure up to the cost of a single F and O 1st class B passage by sea between Bombay and London on the outward journey will be issued where the facts are laid to justify this course. The authority competent to decide whether a particular case is special or not is the Audit Officer who issues the passage certificate.

2 As the accounts are purely personal the credit outstanding in the account of each person can only be utilised for the benefit of that person. Whenever any member of an officer's family dies or ceases to be eligible for the benefits under the Passage Regulations his or her account should be closed by noting the word "Closed" and the reason therefor shown in Form 90. The balance, if any, in the account of a member of an officer's family when it is closed may not be transferred to the account of the officer or of any other member of his family. When the officer himself ceases to be eligible for the passage concessions, the whole set of accounts of that officer and of his family should also be closed after due time has been given for advantage to be taken of the benefit permissible under Regulations 7 and 12. Any credit outstanding in the account lapses.

3 *Procedure for engaging passages*.—The application for passage or passages will be made by the officer in Form Civil Account Code 2 B. If the officer is entitled (having due regard to the balance in the account of the person for whom the passage is claimed and to the provisions of Regulation 8) to the cost of the passages applied for, an authority in Form 91 will be issued to the officer. Form 91 will be printed in two parts, of which one should be kept as an office copy. The forms will be machine numbered serially for each year and bound in books of convenient size. As these forms furnish authorities for payment, they should be carefully kept under lock and key in charge of the Superintendent, Gazetted Audit Department.

NOTE 1.—Neither passengers may be applied for and authority in the manner indicated above except in cases in which an officer is proceeding on leave at the end of which he is due to return or declare his intention to do so when he is entitled to single passages only.

NOTE 2.—The Steamship Companies, named below have agreed to grant to passengers travelling under the Passage Concessions free conveyance of personal baggage in accordance with the following scales:—

(a) P. & O. S. N. Coy.—For the officer—7 cwt.

For his wife 5 "

For each child 1 "

The cwt. being regarded as equivalent to 5 cubic feet.

(b) H. I. S. N. Coy.—" do.

(c) Orient Steam Navigation Company " do.

(d) Anchor Line " do.

(e) Elderman City Line—For officer—7 cwt.

For his wife 5 "

For his children—3 cwt.

(f) Hall Line " do.

(g) Hibby Brothers & Company—

For the officer 7 cwt.

For his wife 5 cwt.

For each child 1 cwt.

The cwt. being regarded as equivalent to 5 cubic feet.

(h) Patrick Henderson & Company—

For the officer 7 cwt.

For his wife 5 cwt.

For each child 1 cwt.

The cwt. being regarded as equivalent to 5 cubic feet.

The allowances mentioned above need not be entered in the Passage Certificate (Form 91) issued to the Commission privy to travelling by the steamers of the Companies mentioned at (a), (b), (c), (d) and (h) above so long as the scale of baggage allowance fixed by these Companies for ordinary passengers travelling by their steamers is higher than the above mentioned scale.

NOTE 3.—Officers and their families, when travelling as concession passengers by vessels of the under-mentioned companies in a lower class of accommodation than that appropriate to their status, are allowed the free conveyance of baggage up to twice the Company's ordinary allowance for the class of accommodation in which they travel.

If it is not known, at the time of the receipt of application for concession passengers, in what class of accommodation the officer or his family propose to travel, provision should be made for alternative rates of baggage allowance in Form 91.

(i) The Elderman Line.

(j) The Anchor Line.

NOTE 4.—In the case of children who are carried at half or quarter fare, for whom no scale of Government allowance of baggage has been laid down, double the Company's allowance for such children will be admissible. No baggage allowance will be admissible to children who are carried free.

4. On receipt of the authority in Form 91, the officer will forward it to the Steamship Company or the Agent through whom he wishes to engage the passage or passages. If the passage is engaged through a Passenger Agent that Agent will send the authority in Form 91 to the Steamship Company or the Agent of that Company, with whom the passage is booked. In respect of all passages, whether booked direct or through an Agent, the Steamship Company or the Agent will then present a bill to the Audit Officer concerned for payment, and will send the authority in Form 91 along with the bill, explaining the difference, if any, between the claim and the authority.

5 *Payments of cost of passages*—The Steamship Company or the Agent of that Company or the Passenger Agent will present weekly consolidated bills to each Audit Office for payment, showing clearly —

- (1) The name of the Steamship and also of the Agent, if any, through whom the passage was booked
- (2) The names of ports between which the passages are engaged (including the journey by land between port and port, if any, covered by the Steamship Company's ticket)
- (3) Class of accommodation
- (4) Date of sailing
- (5) Cost of passages, single or return, in sterling for each person separately, viz., for the officer, his wife and each child (with names of wife and children and age and sex of each child)
- (6) Amount in sterling, if any, paid by the officer himself as excess over the amounts authorised in Form 91
- (7) Balance claimed in sterling
- (8) Equivalent of (7) above in rupees
- (9) Rate of exchange adopted
- (10) Net amount claimed in rupees

The rate of exchange at which Sterling fares will be converted into rupees will be 1s 6d the rupee, provided that, if it should ever be found by actual experience that the market rate of exchange exhibits material fluctuations, the Government of India will be prepared, on request, to consider the advisability of reverting to the system of taking the market rate instead of the fixed rate of exchange of 1s 6d

NOTE.—In the few cases in which the fares are quoted by a Steamship Company in rupees without any reference to sterling only the rupee amounts may be shown in the weekly bills

6 If a claim presented by the Steamship Company or by the Agent of that Company or by the Passenger Agent is correct and in order, and is supported by the authority in Form 91 and, in the case of Passenger Agent, by the certificates prescribed in Government of India, Finance Department, Circular letter No F 68 C S R 25, dated the 22nd December 1925, as modified by Government of India, Finance Department letter No F 8 VII C S R 27, dated the 25th May 1927, payment will be made direct to the Company, or to the Agent of the Company or to the Passenger Agent, information being at the same time sent to the officer in Form 93. If the officer has left India the information will be sent to him to his Home address if that be known or otherwise

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value of the payment made on account of each passage will be entered in the column "Amount admissible and total payment" under the beneficiary concerned in the Personal Passage Account.

NOTE 1.—Bills for passages will be payable on presentation in the manner prescribed above, provided that no bill will be payable earlier than on the 1st day of the second month preceding that in which the passage is to be used. When a bill is submitted to the disbursing officer before it falls due for payment under this rule, it should be marked by the presenter as "Payable on the 1st day of.....", that is, two months prior to the month in which the passage is to be used.

NOTE 2.—For the convenience of the Steamship Companies and of Agents of these Companies and of Passenger Agents, their bills for passages or passages booked will be paid by the Audit Officer concerned by means of Demand Draft on the Imperial Bank of India which can be cashed on presentation at the local head office or the Branch concerned of the Bank.

7. The above instruction will cover cases in which the Steamship Company or the Passenger Agent issues in India on payment in India a through ticket to London including a railway journey from a continental port to London. In case, however, the officer obtains a passage to a continental port and makes his own arrangements for the railway journey from there to London, a certificate in Form 94 will be furnished to the officer, stating the maximum amount admissible for such railway journey under Regulations 8 and 12. Form 94 will be printed in two folios and will be machine-numbered like Form 91, *vide* paragraph 3 above. The certificate in Form 94 will be presented by the officer in support of his claim for the railway journey to the High Commissioner.

8. An application for a passage may be made to the High Commissioner. Such application must be accompanied by a certificate from the Audit Officer concerned in India stating the amount in the Personal Passage Account at credit of each person for whom a passage is to be taken. This certificate will be furnished by the Audit Officer in Form 92 to the Officer, who should ask for it in sufficient time before he wishes to apply to the High Commissioner. On receipt of an application supported by certificate in Form 92, the High Commissioner will be responsible for furnishing the applicant with the necessary passage voucher stating the maximum cost of the passage which may be engaged for each person from General Revenues, for making payments to the Steamship Company or to the Agent of that Company or to the Passenger Agent for the cost of the passage, for intimating the same to the officer concerned and for disposing of and paying the claim, if any, for the railway journey to India. The High Commissioner will send to the Audit Officer concerned in India a statement in respect of every payment made by him constituting a debit against a passage account, a statement of refunds, if any, received by him for credit to passage accounts and also a copy of any intimation received by him from the officer as to the non-utilisation of the passage voucher issued by the High Commissioner or the cancellation of a passage engaged in such passage voucher.

9. All payments made by the High Commissioner in respect of passages or of railway fares will be passed on by him through the Remittance Account to India for final record in the Indian books and also in the Personal Passage Accounts. In the latter the sterling payments only need be recorded as indicated in paragraph 6 above. In the former all payments will be recorded as in rupees, the sterling payment being converted at the average rate of exchange mentioned in Article 346 of the Account Code. The consequential gain by

exchange will be taken to the deposit head "Exchange on Remittance Accounts" and will be merged in the net balance under that head which will be dealt with in accordance with Article 347 (u) of the Account Code

APPENDICES

[No. 15]

10 *Reconciliation of the Personal Passage Accounts with the books*—A Register of Sanctions and Payments will be maintained in Form 95. This register will be opened afresh each year and space should be left at the beginning in which can be recorded any sanction accorded in the preceding year and not acted on by the end of May in the current year.

NOTE 1.—The date on which an officer must compulsorily retire from service whether on the retirement of a prescribed age or on completion of a prescribed length of service and also the date of actual retirement should be noted in the register. If an officer at the time of proceeding on leave declares his intention of returning from service the fact should be noted in the register in the remarks column so that the audit office can see that single passages only are issued in such cases.

If no such declaration is received but the officer obtains return passages whether for himself or for any member of his family, and returns on the termination of leave, the Audit Officer should watch for the return of the unused halves of the return tickets.

NOTE 3.—The Audit Officer should arrange to make recoveries from the officers concerned in the following circumstances—

- (a) When an officer who takes return passages and returns on the termination of leave actually utilises the return half of the ticket the cost thereof should be recovered.
- (b) When an officer who does not return to duty actually uses the return ticket or tickets for the journey back to India the cost of the return ticket or tickets should be recovered unless the Government General in Council is satisfied that the officer was prevented by circumstances beyond his control from returning to duty and
- (c) When an officer who obtains a return passage from the High Commissioner for a short spell of duty or to return home does not actually join duty the entire cost of the return half of the ticket as or as not used should be recovered according as the return half of the ticket is or is not used.

11 As soon as an authority in Form 91 or a certificate in Form 92 is issued, entries will be made in columns 1 to 3 and 6 to 8 of the register in Form 95. The entry in column 2 will be first the name of the officer and next the names of the members of his family for whom the request is made.

If intimation is received direct or through the High Commissioner as to the non utilisation of an authority in Form 91 or cancellation of a passage engaged, the fact shall be clearly noted in the register against the entries concerned and also in the remarks column of the Personal Passage Account.

If intimation is received from an officer as to the cancellation of a passage the cost of which has been paid to the Steamship Company or to the Agent of that Company or to a Passenger Agent, the Audit Officer will forthwith apply to the Steamship Company or to the Agent of that company or to the Passenger Agent for a refund and will watch that the amount of refund due is deducted by the Steamship Company or by the Agent of that Company or by the Passenger Agent from their next week's bill.

NOTE.—The above procedure will also be followed in cases in which unused halves of return tickets are returned to the Audit Office.

12. When a payment is made to the Steamship Company or to the Agent of that Company or to the Passenger Agent, the necessary entries will be made in the register in Form 95 in columns 4, 9, 10, 11 and in the column for the month in which the advance or payment is made.

Payments made by the High Commissioner when communicated through the statement mentioned in Rule 8 or the Remittance Account will be similarly entered in this register, the "Actual payment in rupees" being noted in the column for the month in which the transaction is recorded in the Indian book, and the month of the High Commissioner's account being noted in column 11 instead of the voucher number and date.

Officers claiming passages should be asked to intimate the date of embarkation for entry in column 5 of the register as soon as possible after embarkation.

13. Payments for passages, or for a railway journey, if any, should be posted in the Personal Passage Account from the register in Form 95, each posting being initialed by the Superintendent in both registers. The posting of these payments in the Personal Passage Accounts is of the utmost importance, and it is essential that they should be made correctly and without any delay.

14. The refunds, if any, effected in India under the last sub-paragraph of rule 11 above, and similar refunds appearing in the Remittance Account will be posted as *minus* entries in the Register of Sanctions and the Personal Passage Account, and will be treated as *minus* expenditure under the head to which the cost of passage was debited (see rule 21 below), unless they relate to passages for which payment was made in previous years, in which case the recoveries should be adjusted as receipts. In the case of such refunds appearing through the Remittance Account, the conversion into rupees will be effected at the rate of exchange which was adopted in the conversion of the original transaction in respect of which the refund is made, the gain or loss by exchange being adjusted as in paragraph 9 above.

NOTE.—For purposes of the adjustment of refunds, the amount due to Government, after deduction of the amount, if any, paid by an officer himself, should be taken into account.

14-A. If an officer who has taken a return ticket under the passage regulations is recalled to duty before the expiry of his leave in circumstances entitling him to a free passage (*vide* R. R. 70) and if he uses the return half of the ticket for his return journey, half the original cost of the return ticket for the double journey should be deducted from the claim, if any, for travelling expenses preferred by him in respect of his return journey, and credited to the head to which the cost of the whole passage was originally debited (see Rule 21 below).

The necessary *minus* entries should also be made in the Register of Sanctions and Payments and the Personal Passage Account of the individual officer.

14 B. If an officer, who proceeded on leave out of India and availed himself of passages under the Passage Regulations is, on the expiry of his

leave, posted to a station other than the station from which he proceeded on old and new stations performed by himself and/or a member of his family was included in the amounts debited to the respective Personal Passage Accounts, such cost (limited to cost at 1st Class B P O rates) or portion thereof will be deducted from the claim for travelling expenses, if admissible under the ordinary travelling allowance rules applicable to him, and credited to the head to which the cost of the original passages was debited. The necessary *minus* entries should also be made in the Register of Sanctions and Payments and the Personal Passage Accounts of the individuals concerned.

15 Any amount forfeited by the officer, as the result of cancelling a passage in circumstances which entitled the Steamship Company to claim such forfeiture, shall be debited to the Passage Account concerned.

16 At the end of each month the postings in the Personal Passage Ao

extracted on a separate sheet which
The entries in this sheet will have
ies in column 9 of the Register of
Sanctions and Payments

17 Deleted

18 *Procedure in cases of transfer*—When an officer is temporarily transferred outside his own circle of audit his Personal Passage Accounts will continue to be maintained by his old Audit Officer. But in case of permanent transfer a copy of his accounts and those of his family should be forwarded to the new Audit Officer along with the last pay certificate

Notes 1—When the cadre of a service which is controlled by one Government includes a post under the control of another Government, an officer of that service holding the post may be treated as temporarily lent to the latter Government by the former. In such a case the personal passage accounts of the officer and his family if any should continue to be maintained by the Audit Officer of the Government controlling the service.

Notes 2—The Personal Passage Accounts of all Chaplains of the Church of Scotland attached to regiments are maintained by the Accountant General Central Revenue. (See also note 3 under rule 22(3).)

19 If an authority in Form 91 92 or 94 has been issued and the officer is permanently transferred to another audit circle before payment on such authority has been made a copy of such authority should be sent to the new Audit Officer, and the fact that this has been done should be noted across the Register of Sanctions and Payments against the entry or entries concerned. The new Audit Officer will enter such authorities in his Register of Sanctions and Payments, indicating in the remarks column the name of the Audit Officer who actually issued the authority. No further payment will be made or adjusted against such authorities by the Audit Officer who actually issued the authority. He will only pass on to the new Audit Officer for necessary action in accordance with the above instructions all further claims for payment or debits appearing in the Remittance Accounts or other information received in connection with such authorities. If a claim for payment referred by a Steamship Company or by the Agent of a Company or by a Passenger Agent is passed on to the new Audit Officer in

accordance with this instruction, the fact of having done so should also be intimated to the Steamship Company or to the Agent of that Company or to the Passenger Agent at the same time.

20. *Officers in foreign service.*—In the case of officers in foreign service whose pay is fixed as the pay which they receive from time to time in Government service with or without an addition thereto in the form of a percentage of such pay or a fixed sum, recoveries will be made from the foreign employers at the rate of Rs. 50 per month to meet the cost of passages. These amounts will be credited to the receipt head appertaining to the department which lent the officer to the foreign employer, or where there is no such receipt head, to the minor head 'Collection of payments for services rendered' under the major head 'XXXV—Miscellaneous'.

On the analogy of Article 192, Audit Code, the contributions may be credited to the Government under whom the Government servant is permanently employed at the time of his transfer to foreign service.

The concessions when actually used may be classified in the same way as if the officer had been serving under the Government who received the contributions.

NOTE 1.—In the case of an officer to whom Regulation 8-B in Schedule IV to the Superior Civil Services Rules applies, the foreign employer is not required to make any contribution towards passages.

21. *Head of Account to which cost of passages should be charged.*—The cost of the passages will be charged in the accounts under the head "Allowances, honoraria, etc.", relating to each major or minor head, a separate detailed head "Cost of passages granted under the Superior Civil Services Rules" being opened for the purpose of recording these charges.

22. The rate of foreign service contribution shall be adopted as the basis for assessing the liability of different Governments under whom an officer is entitled to passage concessions may be employed, the actual method being as follows:—

(1) The liability of a Government for the passage of an officer entitled to passage concessions, shall be taken (for the present) at Rs. 50 per month.

(2) When an officer belonging to one Government is temporarily deputised to service under another, the borrowing Government will be required to pay a contribution to the lending Government, calculated at the rate referred to in Rule 22 (1) above, for the period of service, including leave, rendered by the officer under that Government. The calculation of the total amount payable by the borrowing Government may be made at the end of the service or at the end of the financial year, whichever is earlier, and the adjustment may then be made in one lump sum. The cost of all passages taken by the officer will continue to be borne by the lending Government.

NOTE: The books of the borrowing Government under the head "Cost of passages granted under the Superior Civil Services Rules" to be opened under the primary unit "Grants-in-aid, contributions, etc.," relating to the minor or to or from other Governments, Departments, etc.,

NOTE 2.—In the case of Indian Service Hill Tary Officers who are in temporary civil employ a civil Department or Government is required to make a contribution to the Military Department at the above rate for each officer employed by it for the period during which he is so employed. Agreements in respect of officers on whose behalf recoveries are not already being made should start with effect from 1st November 1928.

(3) When a Government servant belonging to one Government is transferred *permanently* to another the adjustment between the two Governments may be made in accordance with the following rules—

(a) The Government under which the officer was originally employed will be debited with an amount which is equivalent to the contributions calculated at Rs 50 per month for the period of service (including leave) rendered by the officer to that Government. In the case of an officer who was in service on 1st April 1924, the period of service rendered before that date will be neglected for the purpose of the above calculation.

NOTE.—The expression "period of service" in this clause includes any period of service under another Government in respect of which contribution has been received.

(b) That Government will be credited with an amount representing the cost of passages already taken by the officer while serving under it. If (a) exceeds (b), the difference will be credited by the original Government to the second Government, and conversely, if (b) exceeds (a), the difference will be debited by the original Government.

the major head XXXV—Miscellaneous

NOTE 2.—An officer cannot be considered to have been transferred permanently from one Government to another until he is appointed to a permanent post other than a secure post under the latter Government.

NOTE 3.—Chaplains of the Church of Scotland attached to regiments are treated for the purpose of this rule as temporarily lent to the Army Department. See also note 2 under rule 18.

The cost of passages taken by the officer after the date of transfer will be charged to the second Government.

The above procedure will apply *mutatis mutandis* to adjustments between non-commercial and commercial Departments within the same Government, and also to adjustments within the Central Accounts between Civil and Military provided that, in accordance with the note under Rule 5 of Appendix 10 A to this Code, the recoveries in these cases should be taken in reduction of expenditure, and not as revenue.

Questions.	Answers.
<p>1. State your birth place, date of birth, and place or places where you were educated.</p> <p>2. State paternal grandfather's birth place</p> <p>3. Where was your grandfather residing when your father attained his majority? If in Asia, state whether your grandfather had at that time taken up a fixed habitation in Asia or was resident there only in the exercise of a profession or calling.</p> <p>4. Where was your father educated and where was he residing (a) at your birth, and (b) when you attained your majority? If in Asia, state whether he had at those times taken up a fixed habitation in Asia or was resident there only in the exercise of a profession or calling.</p> <p>5. Did your father during your minority spend any periods of leave outside Asia, purchase property outside Asia, or show in any other way an intention of making his fixed habitation outside Asia? Give full particulars.</p> <p>6. If your father retired from Government or other service or profession in Asia when you were a minor, did he continue to reside in Asia afterwards? How old were you at the date of his retirement?</p> <p>7. Give full particulars of any periods spent by you out of Asia prior to your appointment to Government service in India.</p> <p>8. In what ways did you show an intention of taking up a fixed habitation outside Asia prior to your appointment to Government service?</p> <p>9. Have you ever claimed and been deemed to be a native of India for the purpose of your appointment to any office under Government or for the conferment upon you by Government of any scholarship, emoluments or other privilege?</p>	

APPENDIX 16.

[See Chapter 43.]

Instructions for the preparation of Appropriation Accounts and the Report of the Audit officer thereon.
(Printed separately.)

APPENDIX 17.

(See Art. 192-F.)

Rules for the Exhibition of losses in the Government Accounts and in the Appropriation Accounts.

SECTION I.—RULES FOR THE GUIDANCE OF THE EXECUTIVE OFFICERS.

I. *Budgeting*.—Provision for losses should not ordinarily be made in the budget. If, however, the nature of the work of a department is such that some losses must be regarded as inevitable each year, provision may be made, with the special sanction of the Finance Department in each case.

II. *Report of losses*.—With the exceptions noted below, any defalcation or loss of public money, departmental revenue or receipts, stamps, opium, stores, or other property, discovered in a Government treasury or other office or department, which is under the audit of the Accountant General, should be immediately reported to the Accountant General, even when such loss has been made good by the person responsible for it. It will usually be sufficient if the officer reporting the defalcation or loss to higher authority sends to the Accountant General either a copy of his report or such relevant extracts from it as are sufficient to explain the exact nature of the defalcation or loss and the circumstances which made it possible. When the matter has been fully investigated, a further and complete report should be submitted of the nature and extent of the loss, showing the errors or neglect of rules by which such loss was rendered possible, and the prospects of effecting a recovery. The submission of such report does not debar the local authorities from taking any further action which may be deemed necessary.

Exception 1.—In the case of Customs Revenue, (a) mistakes in assessments which are discovered too late to permit of a supplementary claim being made and (b) under-assessments which are due to the interpretation of the law by the local Customs authority being overruled by higher authority more than three months after the assessment was made need not be reported to the Audit Officer. Such cases should, however, be examined by the Audit Officer at the time of audit.

Exception 2.—Petty cases, that is, cases involving losses not exceeding Rs. 200 each, need not be reported to the Accountant General unless there are, in any case, important features which merit detailed investigation and consideration.

NOTE 1.—Losses or deficiencies concerning buildings, lands, stores and equipment should be written off any value or commercial account that may be maintained.

NOTE 2.—In the case of departments where accounts have been separated from audit, a special procedure for report of losses to Accounts and Audit officers may be prescribed by departmental authority after consultation with the Auditor General.

III. Heads of departments should submit annually to the Principal Auditors concerned statements showing the extra-statutory remissions of revenue and abandonments of claims to revenue sanctioned during the preceding year. For inclusion in these statements, remissions and abandonments

should be classified broadly with reference to the grounds on which they were sanctioned, and a total figure should be given for each class. A brief explanation of the circumstances leading to the remission should be added in the case of each class.

NOTE 1.—(1) as Government may make rules defining remissions and abatements of revenue for the purpose of this rule and may after consultation with the Public Accounts Committee fix monetary limits below which individual remissions need not be included in the statement.

NOTE 2.—Where the administrative year does not coincide with the financial year the figures of the former may, if they prove convenient to the departmental authorities, be given in the statement.

NOTE 3.—This rule does not apply to Railways and Indian Posts and Telegraphs Departments, but see also Note to Rule III of Part II B.

SECTION II—RULES FOR THE GUIDANCE OF THE ACCOUNTING AND AUDIT OFFICERS

A—Initial Accounts

I Receipts.—(a) If a claim be relinquished it is not to be recorded on the expenditure side as a specific loss.

(b) If, however, money due to Government has actually reached a Government servant and is then embezzled, stolen or lost even though it may not have reached the treasury and thus have passed into the Government account, it should be brought into the Government account as a receipt and then shown on the expenditure side by record under a separate head as a loss.

NOTE 2.—The term Government servant used in this rule includes persons who, though not technically borne on a regular establishment, are duly authorized to receive money on behalf of Government.

II Buildings lands and equipment.—Losses or deficiencies need not be recorded under a separate head in the accounts though they should be written off any value or commercial account that may be maintained. If any transactions under these categories are recorded under a suspense head in the Government accounts, losses or deficiencies relating thereto must be written off the suspense heads also.

III Cash in hand, whether in treasuries or as imprest with Government servants.—All losses or deficiencies should be recorded under separate heads in the accounts.

NOTE 1.—The acceptance of counterfactual coins or notes is regarded as a loss of cash. NOTE 2.—Any recovery made in the course of the year in which the loss is recorded. Any recovery made after the accounts of the year are closed shall be shown as an item of receipt.

IV Irregular or unusual payments should be recorded in the account with general reference to the ordinary rules of classification according to the nature of the expenditure. For example, an overpayment of pay will be debited to the head "Pay." Similarly an excess payment for bricks manufactured will be debited to the work for which the bricks are used. It is only when

special heads exist in the accounts for recording such charges as compensations for damages, irrecoverable temporary loans written off and the like, that unusual or extraordinary payments will be separately recorded.

V. Where losses are an inevitable feature of the working of a particular department, the major head of account under which the expenditure of that department is recorded should contain separate descriptive heads under which such losses may be recorded.

B.—*Appropriation Accounts.*

I. Where losses or deficiencies are recorded in the initial accounts they will automatically appear in the Appropriation Accounts also.

II. Where losses or deficiencies are not recorded in the initial accounts, they should, if important, be mentioned in the notes under the Appropriation Accounts: provided that individual cases of losses under the main revenue heads shall not be mentioned in those notes unless the list of extra-statutory remissions and abandonments of claims to revenue which is submitted to the audit officer suggests the desirability of offering general remarks on the subject.

NOTE.—In the case of losses of stores, the loss of importance should be the net value after crediting any amounts recovered, and not the gross value of the stores lost. Small losses by fire, or in transit, or in other circumstances beyond the control of any responsible person need not be mentioned in the account; but a heavy loss will probably lead to an increased charge and consequently a note explaining the charge may become necessary.

III. The principal types of irregularity, which should form the subject of audit comment, are mentioned in the instructions issued by the Auditor General for the preparation of the Appropriation Accounts and the Reports thereon, vide Appendix 16.

NOTE.—All important cases of remissions and abandonments of claims to revenue in the Railways and Indian Posts and Telegraphs Departments above a certain fairly high monetary limit to be fixed by administrative authority should be mentioned individually in the report on Appropriation Accounts.

SECTION III.—AUDIT PROCEDURE.

The submission of the returns mentioned in Rule III of Section I of these rules does not in itself connote any extension of the powers of the Audit Department for the audit of receipts. The Accountant General will not audit the exercise of the power of sanctioning writes-off by various authorities as indicated in the returns without a specific order under Rule 12 of the Auditor General's Rules.

FORMS.

FORM I.
(See Art 28)
Office of the Accountant General

Report of intentions of gazetted officers to proceed on leave

Period _____

Name	Rank	Where employed	Nature of leave required	Period of leave required	From what date	Amount of leave due	DATE OF LAST RETURN		REMARKS
							Leave on average pay not exceeding four months	Other leave	
1	2	3	4	5	6	7	8	9	10

NOTE — Names of officers who require leave exceeding four months should be shown first and those of officers requiring shorter periods of leave shown below

19 }

Accountant General

FORMS

No. 1-A & 1-B.]

FORMS.

FORM 1-A.

A. T. C. 1-A.

(To be printed on foolscap folio.)
(See Art. 32.)

Indian Audit
and Accounts Service.
Department.

Confidential Report on the Work and Character of Mr.
for the year ended 31st March 19 .

Date of promotion to Indian Audit and Accounts Service
substantive promotion to the rank of Assistant Accounts Officer.

A. T. C. 1-B.

FORM 1-B.

(To be printed on foolscap folio.)

(See Art. 46.)

CHARACTER ROLL.

First page.

1. Name—
2. Father's name—
3. Caste—
4. Place of residence—
5. Date of Birth—
6. Office—
7. Educational qualifications—

Statement of Services.

District.	Post.	Pay.	Date.
		Rs.	
Second page. Names of relatives in Government employ.			
Name.	Relationship.	Office.	District.

FORMS.

FORM 1-B—contd.

Remarks recorded by Superior officers.

Third page.

Particular kind or class of work on which the individual was employed during the report	1	2	3	4	5	6	7

Statement of expenditure of the office of the
for the month of relating to the Gazetted Officers.

Year.	Limit of appropriation.	Amount spent.	Remarks or explanation of any important variations.
	Pay of officers*	<div style="display: flex; justify-content: space-between;"> <div> Voted Non-voted </div> <div> Voted Non-voted </div> </div>	
	Allowances, honoraria, etc.	<div style="display: flex; justify-content: space-between;"> <div> Voted Non-voted </div> <div> Voted Non-voted </div> </div>	
	<i>Deduct.—Amount recovered from other Governments, Departments, etc. (capital pay).</i>	.....
	Total of the month .. ..	.....
	Total from 1-5 .. ..	.....

Statement of expenditure of the office of the
of
relating to office budget.
for the month

Year.	Unit of appropriation	(Allocated) Amount	Expenditure	Amount to nearest rupee	Remarks or explanation of any important variations
	Pay of Establishment		{ Progressive proper tion. Progressive Actuals		
	Allowances, honoraria, etc		{ Progressive proper tion. Progressive Actuals		
	Supplies and Services and Contingencies		{ Progressive Proper tion Progressive Actuals		
	Deduct—Establishment charges recovered from other Govern- ments, etc		{ Progressive proper tion Progressive Actuals		
	Establishment charges paid to other Govern- ments, Departments, etc		{ Progressive proper tion Progressive Actuals		
	Net Total		{ Progressive proper tion Progressive Actuals		

FORM 3.

Deleted.

A. T. C.-4.

[See Art. 147.]
FORM 4.

..... PROVINCE.

FORMS.

Account of the Famine Relief Fund for the year ended the 31st March—									
Additions during the year.		Rs.	A.	P.	Withdrawals during the year.		Rs.	A.	P.
1. Unexpended balance of assignment for the year	1. For expenditure on Famine Relief ..		..	..	..
2. Receipts from sources other than the annual assignments—					2. For objects other than expenditure on Famine Relief—				
(a) Interest receipts—		(a) Advances to Provincial Loan Account for loans to Cultivators, etc.		..	..	..
(i) On balance of the Fund	(b) Expenditure on Protective Irrigation Works		..	..	..
(ii) On advances to Provincial Loan Account.		(c) Repayment of advances from the Provincial Loans Fund.		..	..	..
(b) Repayment of advances to Cultivators, etc.		(d) To meet irrecoverable balance of loans to cultivators, etc.		..	..	..
(c) Recoveries of Famine Expenditure		(e) For other objects (to be specified)		..	..	..
Total additions		Total Withdrawals		..	..	..
Opening Balance		Closing Balance		..	..	..
Total		Total		..	..	..

The Superintendent,

Section.

The following items have been ^{debited} ~~credited~~ under _____ Department-
_____ Department- _____
al Adjusting Account in the Classified Abstract of the _____ Depart-
ment, as per Transfer Entry No. _____ for _____ 19 .
The vouchers or other papers relating to the ^{debits} ~~credits~~ are sent herewith for
audit and adjustment.

Particulars.	Amount.	Remarks.

FORM 5 A

[See Art 208 B]

NOTE.—Separate lists of slips are sent for separate departments and for receipts and payments.

Register of ships issued by

Section information adjustment

Departmental Adjusting Account during the month of

No and date of passenger ship	Amount	Date of delivery to the section for adjustment	Month & account in which adjusted (to be filled in by the readjusting section)

Superintendent,
Section

Certified that all these suspense ships have been duly adjusted in the accounts as indicated in column 4 above

Superintendent
Section

FORM 5-B.

[See Art., 214.]

(To be printed on open foolscap.)

REGISTER OF ALLOTMENT OF REVIEW OF AUDIT.

Reviewing Officer.		UNITS OF ACCOUNTS.																REMARKS.
(Designation of Reviewing officer)	
Date of allotment for review	
Date of submission for review	
Date of completion of review	
Date of reply	
Date of remarks by reviewer	
Date of final disposal	
Date of submission to A. G.	
Initials of D. A. G.	
Initials of A. G.	

N.B.—The name of the month the accounts of which are allotted to a particular officer should be entered against him in the column "Unit of Account."

FORM No. 6-A.
Concurrent Audit Register.

Con

(To be printed on royal paper)

Major Head of Accounts

Detailed

ΕΥΧΑΡΕΣΤΙΑ

REMATCH

ON LIDAY

DATE OF PAYMENT OF RENT
FOR MONTH OF

КОЛЛЕКЦИОННО-ИЗДАТЕЛЬСКИЙ

[illegible]

NOTES EXPLANATORY OF PECULIAR PAYMENTS AND OF
BROKEN PERIODS AT DIFFERENT RATES.

[illegible]

PARHICOLAH OF LEYAE AND THANSFER.

Or desl.	Date of order	Quoties page Rule under which leave granted, and kind of leave	Period granted	Y M D	Initials of G O Absentee	Y M D	Post and Station Admissible Taken Initials of G O	Post Joining Time	Date from which	Region Roads A M or P M A M or P M Initials of G O No and date of reference Remarks	November December January February March

Audit Register of Gazetted Government

Efficiency bars at Rs.....and Rs

.....Pause operates at Rs.....

DATE OF Commencement of service counting for increments on the Time Scale of Pay.

Birth.

NAME _____

[illegible]

(To be printed on royal paper)

NO 1141

DATE OF PAYMENT OF FINE FOR THE POIN OF

Feb
March

2 numbers
of
Voucher

३०
प्राचीन

Amount
of
objection

3000000000
 10
 3000000000
 3000000000

Secretary of

Date of
 payment
 to

PARTICIPANTS OF OBSERVATION

Particulars
of
costs
and
expenses

I AM NOT SURE OF THE DATE AND TIME.

Orders

04271

Period

rule under which
leave is granted
and kind of
leave

Date of order

Period granted	Period granted
1990	1990
1991	1991
1992	1992
1993	1993
1994	1994
1995	1995
1996	1996
1997	1997
1998	1998
1999	1999
2000	2000
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9/1/30	141
10/1/30	142
11/1/30	143
12/1/30	144
1/1/31	145
2/1/31	146
3/1/31	147
4/1/31	

α	M_1	r	T
β	M_2	r	T
γ	M_3	r	T
δ	M_4	r	T
ϵ	M_5	r	T
ζ	M_6	r	T
η	M_7	r	T
θ	M_8	r	T
ι	M_9	r	T
κ	M_{10}	r	T
λ	M_{11}	r	T
μ	M_{12}	r	T
ν	M_{13}	r	T
ξ	M_{14}	r	T
\omicron	M_{15}	r	T
π	M_{16}	r	T
ρ	M_{17}	r	T
σ	M_{18}	r	T
τ	M_{19}	r	T
υ	M_{20}	r	T
ϕ	M_{21}	r	T
χ	M_{22}	r	T
ψ	M_{23}	r	T
ω	M_{24}	r	T

100

FORM 8.

[See Art. 221, Rule 1.]

(To be printed on foolscap breadthways.)

Register of payments made to Gazetted Government servants of other Provinces.

Province-

Name

Designation

Particulars of payments authorised.

Allocation of charge—

No	ORDERS SANCTION- ING PAYMENT.
Date.	
Nature of payment.	
Period for which payment is authorised.	
Gross.	AMOUNT.
Deductions.	
Net.	
Nature and amount of each Deduction.	
REMARKS.	

Auditor. Supdt.

G. O.

NOTE OF PAYMENTS.

	Period for which paid.
	No. of voucher and date of payment.
	Amount paid.
	Initials of Reviewing Officer.
	Remarks.
	Period for which paid.
	No. of Voucher and date of payment.
	Amount paid.
	Initials of Reviewing Officer.
	REMARKS.

A. T O 8 A.

FORM 8 A

(See Art 230)

(To be printed on foolscap paper)

OFFICE OF THE _____
No. _____
dated _____ 19____

is informed that under order No. _____ dated _____
(Gazette page _____) he is entitled to draw pay and allowances at the
monthly rates shown below from the dates specified ~~~~~

Details of calculation

	From	From	From	From
Substantive pay				
Officiating pay				
Overtime pay				
Special pay				
Total				

The scale of pay is _____ every year and in the absence
of instructions to the contrary this may be drawn till the stage of
_____ is reached

(Signature)
(Designation)

N B—It is particularly requested that this slip may be attached to
the first pay bill drawn at these rates and that No. _____ may be en-
tered as the audit number at the top of every pay bill
*Here state the stage at which a junior or an efficiency bar operates

OFFICE OF THE _____
No. _____
dated _____ 19____

is informed that under order No. _____ dated _____
(Gazette page _____) he is entitled to draw pay and allowances at the
monthly rates shown below from the dates specified ~~~~~

Details of calculation

	From	From	From	From
Substantive pay				
Officiating pay				
Overtime pay				
Special pay				
Total				

The scale of pay is _____ every year and in the ab-
sence of instructions to the contrary this may be drawn till the stage
of _____ is reached

(Signature)
(Designation)

No. _____ Copy forwarded to the Treasury Officer
for information. He should insert the details of pay given above in any
last pay certificate issued by him in favour of this Government servant
(Signature)
(Designation)

FORM 8 B

[No. 8 A

FORM 8 C

[See Art 244 B]

(To be printed on open foolscap)

Consolidated monthly statement of sterling overseas pay for officers of the
for the month of 19

Name	Part held	Monthly or less preferred for exchange	Amount claimed		Head of Account (Service)
			At £	£	

The name and address of the nominee of whom payment is required to be made should be furnished separately in the case of a new officer and whenever payment is desired to be made to a new nominee

FORM 8 D

[See Art 244-C]

(To be printed on foolscap folio)

Intimation of change in the monthly rate of Sterling Overseas pay —

Name of Officer	Service or Depart ment	Serial No of the consolidated statement for the month of	Date of change		Reason for change	Head to be debited.	Address of Banker
			Old rate	New rate			
			£	£			

No
Forwarded to the Chief Accounting Officer to the High Commissioner for India, London, in advance of the monthly statement for favour of requisition

Signature
Designation
for information

Copy forwarded to Mr.

Signature
Designation

FORM 9.

[See Art. 264.]

Register of Last-pay Certificates.

	No.
	Date.
	In whose favour.
	Government under which employed.
	Substantive post.
	Officiating post, if any.
	Pay.
	Additional pay for officiating.
	Allowances.
	Deductions.
	Date up to which paid.
	Date of making over charge.
	Office to which proceeding.
	Nature of recovery, and in how many instalments.
	Amount.
	Initials of Accountant General.
	How finally disposed of.
	REMARKS.

FORMS.

FORM 10.

[See Art 264]

Register of Leave Sanctioned.

1	Date.	4.—STATEMENT OF LEAVE TAKEN:
	In whose favour	
1	Government under which employed	
2	Substantive post	
3	Officiating post, if any	
	Nature of leave (specifying periods on average pay, half average pay, and quarter average pay separately)	
	P	
	M	
	D	
	From	
	To	
	Monthly rate of leave salary (and allowance if any) subject to the deductions noted in column 16 and exchange compensation allowance where admissible	
	Article and clause of the Fundamental Rules or other Regulations.	
6	Place of payment	
8	Date from which first payment to be made	
7	Amount (if any) paid in Advance	
8	* Government and head of account to which the payment is debitable * The following particulars should be noted in this column— (1) the major minor and detailed head of account, (2) whether debitable to Central or Provincial revenues, if the latter, the name of the Provincial Government, (3) whether the expenditure pertains to a "Reserved" or a "Transferred" subject,	
	Date of leaving India.	
10	Date on which the Government servant will, during the currency of leave, complete the term of service or attain the age after which, by any rule, he is required to retire from the service, as for instance, 45 years of age	
11		
	issued at once]	
12	Date of commencement of pension service	FURTHER REMARKS BY OFFICER IN CHARGE
13		
15	Date of being struck off duty	AGE BY OFFICER
16	Deductions to be made	
	Initials of Accountant General	
	How finally disposed of	
	REMARKS.	

Note.—The numbers put over some of the columns correspond to those given in F. R. Form No 2

Register of Colonial Leave Salary Warrants.

No.	
Date.	
In whose favour.	
Y.	PERIOD OF LEAVE.
M.	
D.	
Government under which employed.	
Colonial Treasury Officer by whom payment is to be made.	
Date from which payment is to be made.	
From	LEAVE SALARY.
To	
Rate in rupees a month.	
Minimum rate of Exchange.	
Maximum £ a month.	
Minimum £ a month.	
<p>*Government and Head of Account to which the payment is debitable. *The following particulars should be noted in this column— (1) the major, minor and detailed head of account; (2) whether debitable to Central or Provincial revenues; if the latter, the name of the Provincial Government; (3) whether the expenditure pertains to a "Reserved" or a "Transferred" subject; (4) whether the expenditure is "voted" or "non-voted".</p>	
Deductions to be made.	
Initials of Accountant General.	
How finally disposed of.	
REMARKS.	

FORM II
[See Art 267]

HISTORY OF SERVICES.

A B, B. A., Oxon—Joined the service 25th October 1909, arrived 29th November 1909 Born 11th October 1884.

Station	Substantive post.	Date	Officiating appointment.	Date.
Lancaster Aberdeen Kuala P. D. Khan Jhelum Mianwali	A. C. 3rd grade Ditto Ditto Ditto Ditto Ditto	29th November 1909 16th May 1910 *1st November 1910 1st May 1911 9th September 1911 16th February 1912		
First leave 2 months 30 days from 9th September 1912 to 16th December 1912				
Lahore Delhousie Narwal Amritsar Lahore	A. C. 3rd grade Ditto Ditto Ditto Ditto	2nd January 1913 31st March 1913 13th November 1913 6th December 1913 2nd January 1914		
Deposited to assist the officer on special duty in his capacities in connection with the clerical control of men of officers at head quarters from 16th January 1914				
Cantonment Delhousie	A. C. 3rd grade Ditto	2nd April 1914 4th April 1914		

FORMS.

FORM 11—contd.

[See Art. 267.]

HISTORY OF SERVICES.

Born 11th October 1884.

A. B., B.A., OXON.—Joined the service 25th October 1903; arrived 29th November 1903.

Station.	Substantive Post.	Date.	Official appointment.	Date.
Ranapur ..	A. C., 3rd Grade	6th December 1914	Under Secy. to G. P.	14th September 1915.
Simla ..	Ditto	..	Ditto sub. pro tem	14th October 1915.
Do. ..	Under Secy. to G. P.	14th January 1916	..	..
Do. ..	Under Secy. to G. P.	Privilege leave 42 days from 15th May 1916.	..	..
Do. ..	Under Secy. to G. P.	20th Jan 1916	..	..
Simla ..	Under Secy. to G. P.	On special duty in Punjab (as Secy. to Govt. of Punjab) from 26th November 1917.	..	..
..	Privilege leave 42 days from 8th October 1917. On special duty in Punjab (as Secy. to Govt. of Punjab) from 15th February 1918 and continued in Government, vide No. 11th February 1918	11th February 1918	A. C., 2nd Grade, sub. pro tem.	31st July 1915.
Ambala ..	A. C., 3rd Grade	21st March 1918	Ditto.	10th December 1918.
Dohi ..	Do. Secy., Municipal Committee	..	A. C., 1st Grade, sub. pro tem.	15th September 1919.
Do. ..	Ditto	..	A. C., 2nd Grade, sub. pro tem.	..
Do. ..	Ditto	..	..	..
Do. ..	Ditto	11th October 1919	..	..
Do. ..	Ditto	1st December 1919	..	..
Do. ..	A. C., 3rd Grade	..	..	..
Do. ..	Privilege leave 5 months from 9th April 1920 with commuted P. on full average salary 1 month from 9th September 1920.	..	..	..

NOTE.—If the Local Government so direct, the vertical lines may be omitted and a single column for dates inserted, as below—
Station. Date. Substantive appointment. Official appointment.

Scale Register of Class I officers of the Indian Audit Department.

Present on duty in	April.		May.		June.		July.		August.		September.		October.		November.		December.		January.		February.		March.			
	Part of month.	Whole month.	Part of month.	Whole month.	Part of month.	Whole month.	Part of month.	Whole month.	Part of month.	Whole month.	Part of month.	Whole month.	Part of month.	Whole month.	Part of month.	Whole month.	Part of month.	Whole month.	Part of month.	Whole month.	Part of month.	Whole month.	Part of month.			
Names of incumbents.	Audit No.		Date from and to		Serial numbers connecting periods forming the same chain.		Date from and to		Serial numbers connecting periods forming the same chain.		Date from and to		Serial numbers connecting periods forming the same chain.		Date from and to		Serial numbers connecting periods forming the same chain.		Date from and to		Serial numbers connecting periods forming the same chain.		Date from and to		Serial numbers connecting periods forming the same chain.	
	Whole month.		Date from and to		Serial numbers connecting periods forming the same chain.		Date from and to		Serial numbers connecting periods forming the same chain.		Date from and to		Serial numbers connecting periods forming the same chain.		Date from and to		Serial numbers connecting periods forming the same chain.		Date from and to		Serial numbers connecting periods forming the same chain.		Date from and to		Serial numbers connecting periods forming the same chain.	
Per month.	1-A	1	1-8	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	
	2-B	1	1-8	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	
3-C	1	1-8	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24		
4-D	1	1-8	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24		
5-E	1	1-8	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24		
6-F	1	1-8	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24		
7-G	1	1-8	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24		
8-H	1	1-8	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24		
9-I	1	1-8	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24		
10-J	1	1-8	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24		
11-K	1	1-8	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24		
12-L	1	1-8	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24		
Acting.	1	1-8	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24		
P.	1	1-8	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24		
Q.	1	1-8	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24	1	1-24		
Total	10	12	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2		

Note.—The numbers in column 3 for each month connect together the periods in column 2 which form parts of the same chain. The highest number in it shows the number of posts accounted for by the broken periods. A column for Remarks should be inserted at the end of each monthly column.

FORM 12 A

[See Art 278 A]

(To be printed on open foolscap lengthways)

Simplified Scale Register

*Sanctioned strength on 1st April*_____

Name of service

21

142

Subsequent changes

Authority No and date	Date from which the change is to take place	Addition and reduction	Remarks

FORMS

Authority No and Date	Particulars of events (vacancies)	Date of event	Authority No and Date	Particulars of events (appoint- ments)	Date of event	NUMBER OF OFFICERS PRESENT			Remarks
						Perma- nent	Official MSG	Temporary	Total

[No. 12-A]

FORM 15

[See Arts 283 and 290]

(To be printed on open sheets of foolscap)

List of Government servants who are due to retire during the next official year

Name of office.	Name of Incumbent	Designation	Date of birth.	Date of attaining 45 years	EXTENSION			Date of expiry of extension	REMARKS.
					No and Date of Order	By whom sanctioned	Period of extension		

FORMS.

[No. 15

Major

Ninth

Sub Head _____

Primary unit of responsibility

1044.

Non-volunt.

Travelling Allowance Audit Instructions

[illegible][illegible]

[See Art 308-L.]

(To be printed on open foolscap)

Register of Grants in aid of the

Major head _____
 Minor head _____
 Sub head _____
 Primary unit of appropriation _____
 Voted _____
 Non voted _____

Serial No		District		Name of issuing authority		No	Date	The rule of code if any under which the sanctions have been issued	Designation of grantee	Period in the case of recurring grants in-aid	Purpose of grant	Conditions and limitations if any	AMOUNT		No and date of the Accountant General's authority for payment	NOTE OF PAYMENT*		Reference to letter account or other documents furnishing information regarding fulfilment of conditions attached to the grant	Remarks and note of final action (In the case of recurring grants in aid here note the period for which the grant in aid has been sanctioned)
													Recurring	Non recurring		No of voucher	Date of payment			Amounts

* Periodical payments may be entered one below another sufficient space be left for the purpose as in the Serial No. concerned.

FORMS

[No. 17-A]

FORM 18.

[Sec Art. 315.]

(To be printed on open foolscap.)

A. T. C-18.

District _____

Contingent Audit Register of

Appropriation R.

Additions and alterations with reference to orders.

for 19 -19 .

Non-voted.

Voted.

Major head _____

Minor head _____

Sub head _____

Primary unit of appropriation _____

April.	May.	June.	July.	August.	September.	March.	REMARKS.
No. of voucher.	No. of voucher.	No. of voucher.	No. of voucher.	No. of voucher.	No. of voucher.	No. of voucher.	Total paid each month. Add adjustments. Amount admitted on countersigned bill. Amount retrenched. Progressive total of amounts paid.
Amount.	Amount.	Amount.	Amount.	Amount.	Amount.	Amount.	
October.	November.	December.	January.	February.			
No. of voucher.	No. of voucher.	No. of voucher.	No. of voucher.	No. of voucher.	No. of voucher.	No. of voucher.	
Amount.	Amount.	Amount.	Amount.	Amount.	Amount.	Amount.	

FORMS.

(To be printed on open foolscap)

Major head-

Blower head.

Sub head-

Primary unit of appropriation—

Voted

Non voted

Register of Special charges of the—For the year 19

ORDERS SANCTIONING EXPENDITURE						Notes or Audit		Remarks
No.	Date	Substance of order	Amount of sanction	No. of voucher	Date of payment	Amount	Reference to object, etc.	
			Rs. p.			Rs. a.		

[13]

[13]

[13]

[13]

[13]

Major head _____
 Minor head _____
 Sub head _____
 Appropriation _____
Voted
Non voted
 Register of Periodical charges

Left side

Orders of Government or other competent authority	Nature of charge	Sanctioned amount and the period of sanction
---	------------------	--

Year and month	Voucher No	Amount	Remarks	Year and month	Voucher No	Amount	Remarks
----------------	------------	--------	---------	----------------	------------	--------	---------

19	April	May	June	July	August	September	October	November	December	January	February	March
----	-------	-----	------	------	--------	-----------	---------	----------	----------	---------	----------	-------

Right side

[illegible]

FORM 19 C

[See Art 321 A]

Office of the

No , dated

19

To

THE AGENT,

IMPERIAL BANK OF INDIA,

Sir,

I have the honour to enclose herewith the bills and vouchers detailed on the reverse and to request that a sterling draft for the aggregate amount thereof, namely, £ s d () in favour of the Secretary of State for India in Council may please be supplied to this office at your earliest convenience. The cost of the Draft, including any bank charges, may be debited to the Government account against the respective departments concerned, this letter and its enclosures being submitted in support of the charge. It is requested that a separate pay order may be recorded on each bill and the equivalent thereof in Indian Currency noted both on the bills and in column 6 of the statement on reverse. The bank charges for the draft may, it is requested, be proportionally divided and shown separately on each bill as well as against each item detailed in the statement on reverse.

I have the honour to be,

Sir,

Your most obedient Servant,

Signature

Designation

M7AGO

B

Serial No.	Name of de- partment on whose behalf payment is made.	Full name and address of supply- ing firm.	Number and date of bill or invoice.	Sterling. £ s. d.	Cost of Draft.			Remarks.
					Rs. a. p.	Indian Currency.	Bank charges.	
1	2	3	4	5	6	7	8	9

[No. 19-D.]

FORM 19 D

[See Art 321 A.]

Office of the

No

Dated

19

To

THE SECRETARY TO THE HIGH COMMISSIONER FOR INDIA,
INDIA HOUSE,

ALDWYCH,

LONDON, W C 2

SUBJECT—*Payment for articles ordered direct from the United Kingdom on
account of the public service*

Sir,

I have the honour to forward herewith a Demand Draft (First of Exchange) No _____ for £ _____, drawn in favour of the Secretary of State for India in Council and to request that the suppliers mentioned in the consolidated statement on the reverse may kindly be paid the amounts specified against each, on production of the original letter of authority issued by this office

The receipt of the Demand Draft may please be acknowledged

I have the honour to be,

Sir,

Your most obedient Servant,

Signature

Designation

(Reverse.)

Statement of Payments.

1	Serial No.
2	Name of the officer and receiving the supplies.
3	Full name and address of supplying firm.
4	Number, date and amount of invoice. Bill.
5	Brief particulars of goods supplied.
6	Number and date of invoice sent to Suppliers.
7	In figures
8	In words.
9	Amount to be paid.
	REMARKS
Total ..	

N. B.—Only the net total amount payable to individual suppliers should be shown in columns 7 and 8, each such amount being expressed both in figures and in words.

A. T. C. 19 E

FORM 19 E.

[See Art 321 A]

Office of the

No.

Dated

19 .

To

THE SECRETARY TO THE HIGH COMMISSIONER FOR INDIA,

INDIA HOUSE,

ALDWYCH,

LONDON, W C 2

SUBJECT—*Payment for articles ordered direct from the United Kingdom on account of the public service*

Sir,

I have the honour to forward herewith the Second of Exchange of the Demand Draft, No 2 for £ 2 the First of Exchange of which was forwarded to you under this office letter, No , dated the 19 .

I have the honour to be,

Sir,

Your most obedient Servant,

Signature

Designation

A. T. C. 19-F.

FORM 19-F.

[See Art. 321-A.]

(Counter Foil.)
Office of the
No. 19
dated
To

Sir,

Gentlemen,

I have the honour to inform you that the High Commissioner for India (Accounts Department), India House, Aldwych, W. C. 2 is being requested to pay you the sum of £ in respect of your invoices detailed overleaf and to request that you will kindly apply to him for payment, supporting your application with this intimation in original.

I have the honour to be,

Sir,

Gentlemen,

Your most obedient servant,
Signature.....
Designation

No.....dated.....19 .
Copy forwarded to.....with reference to his letter No.....dated.....and with the request that a sum of Rs.....(.....) may be added to the expenditure of his office under the head.....

Signature.....
Designation.....

(Second Foil.)
Office of the
No. 19
dated
To

Sir,

Gentlemen,

I have the honour to inform you that the High Commissioner for India (Accounts Department), India House, Aldwych, W. C. 2 is being requested to pay you the sum of £ in respect of your invoices detailed overleaf and to request that you will kindly apply to him for payment, supporting your application with this intimation in original.

I have the honour to be,

Sir,

Gentlemen,

Your most obedient servant,
Signature.....
Designation

No.....dated.....19 .
Copy forwarded to.....with reference to his letter No.....dated.....and with the request that a sum of Rs.....(.....) may be added to the expenditure of his office under the head.....

Signature.....
Designation.....

(First Foil.)
Office of the
No. 19
dated
To

Sir,

Gentlemen,

I have the honour to inform you that the High Commissioner for India (Accounts Department), India House, Aldwych, W. C. 2 is being requested to pay you the sum of £ in respect of your invoices detailed overleaf and to request that you will kindly apply to him for payment, supporting your application with this intimation in original.

I have the honour to be,

Sir,

Gentlemen,

Your most obedient servant,
Signature.....
Designation

No.....dated.....19 .
Copy forwarded to.....with reference to his letter No.....dated.....and with the request that a sum of Rs.....(.....) may be added to the expenditure of his office under the head.....

Signature.....
Designation.....

FORMS.

No. 19-F]

(Reverse)

Particulars of Items Invoice
By , Description of
Goods and names of officers or departments
supplied

Particulars of Items Invoice
By , Description of
Goods and names of officers or departments
supplied

Particulars of Items Invoice
By , Description of
Goods and names of officers or departments
supplied

Particulars of difference (if any) between
amount claimed and amount authorized for
payment

Particulars of difference (if any) between
amount claimed and amount authorized for
payment

Particulars of difference (if any) between
amount claimed and amount authorized for
payment

FORMS

FORM 20.

[See Art. 331 (a).]

(To be printed)

No. 20]

236

Register of Pension Payment Orders issued for pensions chargeable to
(To be printed on open foolscap, 8 lines to page.)

Pension Payment Orders issued for pensions chargeable to							
No. of P. O.	Particulars of orders of sanctioning authority (including register No. on record file).	Date of P. O. and initials of G. O.	Name.	Designation of Last Em- ployment and Office (To be filled in in the case of superannuation pensions only).	*Monthly Amount.	Where payable.	REMARKS.
1	2	3	4	5	6	7	8
					Rs. p.		

* Note.—If the pension is debitable to several Governments, specify in this column the amount debitable to each Government.

*f.c., date of issue of dupli-
cate with initials of
officer signing, or can-
cellation of order (date
and cause).*

FORMS.

* NOTE.—If the pension is debitable to several Governments, specify in this column the amount debitable to each Government separately.

i.e., date of issue of duplicate with initials of officer signing, or cancellation of order (date and cause).

FORMS.

FORM 22.

[See Art. 335.]

(To be printed on open foolscap.)
AUDIT REGISTER OF PENSIONS.

Major head _____
Minor head _____
Central _____
Provincial _____
Voted _____
Non-voted _____

No of P. P. O.

Name, Date of birth of Pensioner and his last pay.

Pensions payable at _____ Treasury.

Monthly Amount.

Inci-
dence
of
charge.

Class of
pensions.

REMARKS--(All spare space on the page should be added to this column.

DATE OF PAYMENT OF PENSION FOR THE MONTH OF*

And so on for six years in all.

FOR.

* Only two months' pension payment vouchers are required to be audited in the year. The date of payment of audited vouchers only should be entered in these columns. A single cage should be reserved for each year and in one of the two sub-cages should be entered the name of the month for which the pension is paid and the date of the payment, thus April $\frac{1}{2}$ would indicate that the pension for April was paid on the 3rd May. If the audited voucher covers the payments of several months, these should be specified, thus "April-June $\frac{1}{3}$ ", "July 21-June 22 $\frac{1}{2}$ ", and so on.

Audit Register of Presidency Pensions (Left hand page)

[illegible]

(Right hand page)

Major head-

Central

Provincial

Minor head-

Voted

Not noted

DATE OF PAYMENT OF PENSION FOR THE MONTH						Year
	April	May	Columns for intermediate months	January	February	
						1921 22
						1922 23
						1923 24
						1924 25
						1925 26
						1926 27

240
No. 24]

Major Head _____
Minor Head _____
Central _____
Provisional

<u>Provincial.</u>	<u>Voted</u>	<u>Non-voted.</u>
1	2	3
4	5	6
7	8	9
10	11	12
13	14	15
16	17	18
19	20	21
22	23	24
25	26	27
28	29	30
31	32	33
34	35	36
37	38	39
40	41	42
43	44	45
46	47	48
49	50	51
52	53	54
55	56	57
58	59	60
61	62	63
64	65	66
67	68	69
70	71	72
73	74	75
76	77	78
79	80	81
82	83	84
85	86	87
88	89	90
91	92	93
94	95	96
97	98	99
100	101	102
103	104	105
106	107	108
109	110	111
112	113	114
115	116	117
118	119	120
121	122	123
124	125	126
127	128	129
130	131	132
133	134	135
136	137	138
139	140	141
142	143	144
145	146	147
148	149	150
151	152	153
154	155	156
157	158	159
160	161	162
163	164	165
166	167	168
169	170	171
172	173	174
175	176	177
178	179	180
181	182	183
184	185	186
187	188	189
190	191	192
193	194	195
196	197	198
199	200	201
202	203	204
205	206	207
208	209	210
211	212	213
214	215	216
217	218	219
220	221	222
223	224	225
226	227	228
229	230	231
232	233	234
235	236	237
238	239	240
241	242	243
244	245	246
247	248	249
250	251	252
253	254	255
256	257	258
259	260	261
262	263	264
265	266	267
268	269	270
271	272	273
274	275	276
277	278	279
280	281	282
283	284	285
286	287	288
289	290	291
292	293	294
295	296	297
298	299	300
301	302	303
304	305	306
307	308	309
310	311	312
313	314	315
316	317	318
319	320	321
322	323	324
325	326	327
328	329	330
331	332	333
334	335	336
337	338	339
340	341	342
343	344	345
346	347	348
349	350	351
352	353	354
355	356	357
358	359	360
361	362	363
364	365	366

FORMS

In the remarks column the fact of re-payment					
1	2	3	4	5	6

FORM 24-A.

[See Art 342, Rule 2]

No _____ dated _____

From

THE ACCOUNTANT GENERAL,

To

THE TREASURY OFFICER,

Sir,

I have the honour to forward Pension Payment Order No

in favour of _____
 that the total payments made on Anticipatory Payment Order No _____
 from _____ (date) _____ at the rate of Rs _____
 may be adjusted from the first payment of the final pension. A separate bill
 should be prepared for the first payment of the final Pension Payment Order
 and the bill together with both halves of the Anticipatory Payment Order
 should be forwarded to this office in a registered cover in advance of the
 treasury schedules.

I have the honour to be,

Sir,

Your most obedient servant,

(Signature)

FORM 25.

[See Art. 345.]

Last Pay certificate of pensions transferred to London for Payment.

No.

1. Name of the Pensioner.
2. Post held by him prior to retirement.
3. Date of birth (if available).
4. Rate of pension.
5. Date up to which paid in India.
6. Date from which payment is to be made in England.
7. Type of pension.
8. Conditions of grant.
9. Date of commencement of pension.
10. Date of sanction.
11. How charged in India.
12. How chargeable in the United Kingdom. [Art. 190 (1) and (2) (a) and (c) and 190-A. I (c), Audit Code.]
13. Amount commuted by the pensioner.
14. Amount commuted by employing Government [Art. 190 (3) Audit Code.]
15. Date of leaving India.
16. Total period of Military service (in years, months and days).
17. Date of commencement and end of each period of military service.
18. Governments under which service has been rendered in order of employment.

Deductions to be made, if any.

N.B.—This certificate must be produced to the Office of the High Commissioner for India before pension can be issued.

Place

Signature.

Date

Designation.

FORM 26.

Deleted.

(Left side.)

[No. 29.]

FORMS.

[See Art. 361.]

(To be printed on Foolscap.)

Remarks.

[illegible]

FORM 30-A.

[See Art 308]

(To be printed on Royal)

Receipts

BROADSHEET OF DEPOSITS OF LOCAL FUNDS FOR

19

Payments

Serial number of item.	Name of Fund.*
	Balance on April 1st
	6 money columns from April to September
	Total of 6 months.
	6 money columns from October to March
	Total of 12 months
	March adjustments.
	Total of 12 months including March adjustments
	Grant total of receipts and opening balance
	REMARKS*
	Serial number of item
	Name of Fund.*
	6 money columns from April to September
	Total of 6 months.
	6 money columns from October to March.
	Total of 12 months
	March adjustments
	Total of 12 months including March adjustments
	Grant total of receipts and opening balance
	Balance on 1st M ^o
	REMARKS

*In this column the following details should be entered under each Local Ledger Head viz (1) Name of the Local Ledger Head (2) Name of the Funds under each head. (3) Total (4) Total as per Detail book (5) Difference if any and below these entries spaces should be left for the initials of Superintendents and District Officer.

FORMS.

[No. 30-A]

FORM 31.

[See Art. 377.]

(To be printed on open foolscap.)

Old Bills List—Issues of quarter of 19 -19 .

Date of draft.	
Number.	
Treasury of issue.	
To whom payable.	
Treasury drawn upon.	
Balance at close of quarter succeeding quarter of issue.	
Amount paid in 19 -19 .	
Balance at close of 19 -19 .	
Amount paid in 19 . 19 .	
Balance at close of 19 . 19 .	
Amount paid in 10 -19 .	
Balance at close of 10 -19 .	
Amount paid in 19 -10 .	
Balance at close of 19 -10 .	
REMARKS.	

FORMS.

A. T. O. 32.

FORM 32.

[See Art. 370.]

(To be printed on Half Sheet, Imperial).

Agreement Sheet of Local Bills for the month of

19

Treasurer by which drawn	Year of Issue	PAID OR ACCOUNT OF ISSUES IN												Total to be posted in Broad sheet	REMARKS
		Apr 1	May	June	July	August	September	October	November	December	January	February	March		
Almer	19	Rs. a p.	Rs. a p.	Rs. a p.	Rs. a p.	Rs. a p.	Rs. a p.	Rs. a p.	Rs. a p.	Rs. a p.	Rs. a p.	Rs. a p.	Rs. a p.	Rs. a p.	
	19														
	19														
Indore	19														
	19														
	19														
Quetta	19														
	19														
	19														
Total															

FORM 32

No. 32]

Broadsheet of Local Bills for the year 19 —19

FORM 33

FORM
Broad sheet of Local Bills

[illegible]

33—could for the year 19 -19 (Right page)

PAYMENTS		Rs	a	p
November		Rs	a	p
		Rs	a	p
December		Rs	a	p
		Rs	a	p
January		Rs	a	p
		Rs	a	p
February		Rs	a	p
		Rs	a	p
March		Rs	a	p
		Rs	a	p
Total payments		Rs	a	p
		Rs	a	p
March Final		Rs	a	p
		Rs	a	p
Grand Total.		Rs	a	p
		Rs	a	p
Balance on 31st March 19		Rs	a	p
		Rs	a	p
REVENUES				

FORM 31

[See Art. 381]

(To be printed on foolscap)

(On the reverse, the letter referred to in Article 381 together with a return endorsement of the Treasury Officer should be printed)

(Reverse)

LIST OF UNPAID BILLS

List of Supply Bills and Transfer Receipts drawn on the 31st March 19 Treasury during 19 --19 , remaining unpaid on

FORMS.

Treasury by which drawn	Date	NUMBER		Amount	REMARKS	FOR CREDIT ACCOUNTANT GENERAL'S OFFICE					
		Supply Bills	Transfer Receipts			Amount credited to Government Ac.		No and date of striking off bill	Includes	Date of payment.	
						Rs	A				P
				Rs <td></td> <td>Rs<td>A<td>P</td><td></td><td></td><td></td></td></td>		Rs <td>A<td>P</td><td></td><td></td><td></td></td>	A <td>P</td> <td></td> <td></td> <td></td>	P			

[See Art. 387.]

List of † drawn upon Treasuries in † by Treasuries in † during the month of 19
(Left page.) (Right page.)

(Right page.)

Date.	Number.	Drawing Treasury.	Treasury drawn upon.	Amount of each Bill.			Total amount drawn by each drawing Treasury.			The columns on the right hand page will be the same as those on the right of Form 51 C. A. C.	MARKS.
				Rs.	A.	P.	Rs.	A.	P.		

FORMS.

FORM 36.

[See Art 336]

(Condensed form representing a dummy page)

Remittance Check Register for the month of July 1921

CASH REMITTANCES BETWEEN TREASURIES

Date of Remittance	Remitting Treasury	AMOUNT DEBITED		Instals of Auditor	Unadjusted credits carried forward	Receiving Treasury	Date of Credit	AMOUNT CREDITED		Instals of Auditor	Unadjusted debits carried forward
		Previous months	Current month					Previous months	Current month		
Brought forward from last month —											
	A	2 00 000	20 000					2 00 000	10,000		
	B	50 000	10 000 000					50 000	4,00,000		
	C	1 50 000	6 00 000					1,50,000	10,000		
		4 00 000	20 000								
Brought forward from last month —											
			10 000 000						10,000		
			6 00 000								
			2 00 000								
			6 00 000								
			4,00 000								
			2,00,000								
			3,00,000								
			6,00,000								
			7,50,000								
			2,50 000								
			50,20,000								
Agreed with Detail Books						Agreed with Detail Books.					
64,30 000						64,30,000					

[614]

Credit

[illegible][illegible]

37

[417]

(printed on foolscap)

ଅପୂର୍ବ

District

Date of drawing	Amount				
1921 22	1922 23	1923 24	1924 25	Total on 1 & 21	Total on 31-3 22

FORM 37-B.

[See Art. 418]

(To be printed on open foolscap)

DEBITS.

Broadsheet of Permanent Advances for the year 19 -19.

District	Opening Balance on 1st April.	Total	Total as in Detail Book	Difference	Initials of Superintendent, Book Department
	April.				
	May				
	June				
	July				
	August				
	September				
	October				
	November				
	December				
	January				
	February				
	March.				
	March end				
	Total for the year.				
	GRAND TOTAL.				
	Total credits for the year				
	Closing balance on 31st March.				

FORM 37-A.

[See Art. 418.]

(To be printed on open Foolscap.)

CREDITS.

Broadsheet of Permanent Advances for the year 19 -19 .

DISTRICT.					April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	March Final.	Total for the year.
	Total ..																	
TOTAL AS IN DETAIL BOOK																		
Difference ..																		
Initials of Superintendent, Book Department ..																		

FORM 37-B.

[See Art 418]

(To be printed on open foolscap)

DIBITS.

Broadsheet of Permanent Advances for the year 19 -19.

District	Opening Balance on 1st April	Total	Total As in Detail Book	Difference	Initials of Superior dent, Book Department
	April				
	May				
	June				
	July				
	August				
	September				
	October				
	November				
	December				
	January				
	February				
	March				
	March final				
	Total for the year				
	GRAND TOTAL				
	Total credits for the year				
	Closing balance on 31st March				

No. 38]

A. T. C. 38.

FORM 38.

[See Art. 428.]

Register of Government servants lent or transferred to Foreign service.

No.

Name

Date of birth

1. Official designation.
2. Head of account to which pay was debitabie before transfer.
3. Voted.
4. Non-voted.

3. No. and date of order with the name of the Government sanctioning transfer.

4. To whom lent.

5. When lent.

6. Number of years of service completed on.....

for the purpose of determining the rate of pension contribution under G. I., P. D. Resolution No. P.-81-R. 1-24, dated 11th February 1929.

7. Monthly rate of pensioned pay in Foreign service under Fundamental Rules.

8. Monthly rate of contribution under Fundamental Rules for leave salary.

9. Scale of pay of the post in Government service held substantially by the officer.

10. Monthly rate of contribution for—

(a) pension under Fundamental Rules,

(b) passage under Passage (Leave Commission) Rules,

(c) Government's liability under rule 11 (1) of the Rules of the Indian Civil Service (Non-Euro-pean Members) Provident Fund.

11. Where the contributions are to be recovered.

12. Whether creditable to Central or provincial.

Notes.—Leave.

No. and date of order.	Kind of leave.	Rules under which granted, E. R. or C. S. R.	From	To
Period of Leave.				

Notes.—Penal Interest.

Amount of interest due.	No. and date of order.	Amount covered.	Date of recovery.	Amount of interest due.	No. and date of order.	Amount covered.	Date of recovery.	Amount of interest due.	No. and date of order.
-------------------------	------------------------	-----------------	-------------------	-------------------------	------------------------	-----------------	-------------------	-------------------------	------------------------

Other Notes.

*That is, of the post held substantially before his transfer. In the case of a non-gazetted Government servant the Superintendent should have the fact of the transfer to Foreign Service distinctly noted in the last Annual Book of Establishment.

Broadsheet of Contributions towards Pension and Leave salary for the
year 19 -19 .

FORM 39.

Broadsheet of Contributions towards Pension

[illegible]

and Leave salary for the year 19-19

THIS

SECRET

Month	Rs.	P.	As.
August			
September			
October			
November			
December			
19 January			
February			
March			
March			
TOTAL			
due at end of Year.			

FORM
[See
Broadsheet of Special

Amount Due.		Treasury at which recovered.	From whom recoverable.	Number in Register of special recoveries.	Brought forward	Carried over ..
July.	Amount					
June.						
May.						
April.						
Total due this year.						
Monthly rate.						
Interest last year.						

RECEIVED	
August	
Septem-ber	
October	
November	
December	
January	
February	
March	
March Final	
March Supply	
TOTAL	
Balance due at the end of the year.	

JANUARY

[See Art. 434.]

Register and Broadsheet of D
...ENTS DUJ.

[illegible]

(1) The progress covers.

(2) The Accountant General may dispose possible to effect it.

FORMS

A T C-41

FORM 41.

[See Art 435]

Register of Special Recoveries

No

1 From whom recoverable

2 On what account

3 At what Treasury

4 Annual or total amount

5 Amount of instalment

6 Date of instalment

7 Number date, and substance of Order

No

1 From whom recoverable

2 On what account

3 At what Treasury

4 Annual or total amount

5 Amount of instalment

6 Date of instalment

7 Number date and substance of Order

FORM 42.

[See Art. 438.]

FORM 42.
[See Art. 438.]
(To be printed on open foolscap.)
for the Indian Civil Service Family Pension Regulations during the

Members under the _____ 19 _____
month of _____

INTEREST.

Total.

REMARKS.

FORMS.

Statement showing realisations from

[illegible]

Accountant General.

Certified that the sum of ₦ (in words) _____

[illegible]

19 of

ST-10-1

61

Signature _____
Designation _____

FORMS.

FORM 43.

Deleted.

FORM 44.

*Deleted.*FORM 45.*Deleted.*

FOIRM 46.

[See Arts 446 and 447]

(To be printed on foolscap lengthways.)

Statement of Deductions on account of the Indian Military Service Family Pensions realised during the month of 19 , through the undermentioned Treasuries

[illegible]

*P For use in the Punjab Beet on of the office of the Controller of Army Factory Accounts.
Certified that the sum of Rupees
been enrolled in the account of this office for*
(in words)
10

NOTE.—Separate list should be rendered for deductions on account of Indian Military Service Family Penions of the other circles.

Accountancy General

A. T. C-47.

FORM 47.
[See Art. 419.]
Family Pension Fund realized in the Treasuries in the month

List of Subscriptions to the Bengal and Madras Service of

Name of Treasury or Department.	Name of Subscriber.	Period of Pay Bill.	Amount of Subscription.		For use in the office of the Accountant General, Central Treasuries.				Remarks.																					
			Rs.	a. p.	Ledger folio No.	Widow's branch.	Son's branch.	Daughter's branch.																						
Add—Amount credited by other Departments																										
Transfer entries																										
Grand Total																										
I certify that the above total viz., Rs. 19 .			as detailed below, has been duly credited in my Exchange Account with Central Treasuries																											
for the month of			<table border="1"> <thead> <tr> <th>Rs.</th> <th>p.</th> <th>p.</th> </tr> </thead> <tbody> <tr> <td>Cash</td> <td>..</td> <td>..</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Transfers</td> <td>..</td> <td>..</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total</td> <td>..</td> <td>..</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>							Rs.	p.	p.	Cash				Transfers				Total			
Rs.	p.	p.																												
Cash																												
Transfers																												
Total																												

Accountant General.

FORMS.

No.
Forwarded to the Accountant General, Central Treasuries,
Dated 19 .

(See Art. 456, Annex A, Rule F.)

(To be filled as last sheet, Imperial.)

*) Broadsheet of the Forest Officers' Provident Fund for the year

FORM.

Total of
withdraw-
als and
closing
balance.

Withdrawals in the
month of

Twelve money
columns for the twelve
months and two
money columns
for March Final
and March Supple-
mentary.

Total of
receipts
and
opening
balance.

Interest
for the
year.

Receipts in the
month of

Twelve money
columns for the twelve
months and two
money columns
for March Final
and March Supple-
mentary.

Balance at
commence-
ment of
year.

Loctet.
Folio.

No.
of Account.

Total as per Broadsheet.
Total as per Detail Book.
Initials of Superintendent, Book.
Difference.
Initials of G. O.

[See Art. 156, Annex A Rule F]

(to be put on Royal bank note)

NOTE.—There is 31 pence sufficient on each page for three years' accounts.

Ledger Account of the Forest Officers Provident Fund year 19 .

FORMS

[No. 50]

NAME				OFFICIAL DESIGNATION			
Month	Deposits	Date	PRINCIPAL OF WITHDRAWALS	Total each month	Withdrawals	Principal of each month for calculation of interest	Interest on principal of each month
Opening Balance	Balance from 19						
April							
May							
June							
July							
August							
September							
October							
November							
December							
January							
February							
March							
Total Deposits, Withdrawals and Interest							
Total Interest added to Principal							
Total, including Balance ..						Total Withdrawals	..
						Closing Balance	..

No. 51]

FORMS.

A.T.C.-51.

FORM 51.

[See Art. 456, Annex A, Rule H.]

(To be printed on foolscap paper.)

FOREST OFFICERS' PROVIDENT FUND.

Deposit Account for the year ending 31st March 19 .

NUMBER.		NAME.			OFFICIAL DESIGNATION.	
Month.		Date of deposit.	Deposit.	Withdrawal.	Monthly balance on which interest is calculated.	Interest.
		Balance from 19 . .				
April 19 .	..					
May ..	..		-		
June ..	..				
July ..	..				
August ..	..				
September ..	..				
October ..	..				
November ..	..				
December ..	..				
January 19 .	..					
February ..	..				
March ..	..				
TOTAL	..					

Balance from last year, including interest				Forwarded to the depositor as directed in paragraph xii of the Rules of the Fund.
Deposit as above .. ..	..	..	..
Interest for 19 . . . .	..	..	..
Total	..	..	..	Tho 19 .
Deduct—				Accountant General.
Withdrawals as above ..	..	..	..
Balance on 31st March 19 .				

FORMS.

[Nos. 51-A. & 51-B]

FORM 51-A.

[See Art. 462.]

Departmental Classified Abstract.

Not printed.

A. T. C.-51-B.

FORM 51-B.

(See Art. 461.)

Compilation Book.

Period of account	Symbol or, guide No or guide letter	Vou- cher No •	Amount	Total of each detailed head	Symbol or guide No or guide letter	Vou- cher No •	Amount.	Total of each detailed head	And so on.

• Space for noting the name of the treasury.

FORM 51-F.
[See Art. 477, Rule 1 (e).]
being left to be entered in manuscript at the top and bottom of the first column containing numbers 01 to 99 and 00, the digits for hundred and thousand by the clerk using it.

51-F.

forms will be printed with the first column containing numbers 01 to 99 and 00, the digits for hundred and thousand by the clerk using it.
(To be printed on open foolscap.)
TOKEN REGISTER.

19

FORMS.

Token No.	1st.	2nd.	3rd.	4th.	5th.	6th.	7th.	8th.	9th.	10th.	11th.	12th.	13th.	14th.	15th.	16th.	17th.	18th.	19th.	20th.	21st.	22nd.	23rd.	24th.	25th.	26th.	27th.	28th.	29th.	30th.	31st.	
1																																
2																																
3																																
4																																
5																																
6																																
7																																
8																																
9																																
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16																																
17																																
18																																
19																																
20																																
21																																
22																																
23																																
24																																
25																																

first letter of the Audit Section to which the bill has
Against all tokens received back enter the letter "R." (i.e.
the "Date" on which it is issued the first letter of the Audit Section to which the bill has
General Administration bill sent to G. A. D.).

No. 51-G.]

A. T. C.-51-G.

FORM 51-G.

[See Art. 477, Rule 1 (c).]
(To be printed on open foolscap, both sides.)
Token Census Register.

Month of			19
		51	76
	26	52	77
01	27	53	78
02	28	54	79
03	29	55	80
04	30	56	81
05	31	57	82
06	32	58	83
07	33	59	84
08	34	60	85
09	35	61	86
10	36	62	87
11	37	63	88
12	38	64	89
13	39	65	90
14	40	66	91
15	41	67	92
16	42	68	93
17	43	69	94
18	44	70	95
19	45	71	96
20	46	72	97
21	47	73	98
22	48	74	99
23	49	75	00
24	50		
25			

NOTE.—The digit for hundred and thousand should be entered in manuscript top and bottom of each column, to indicate the numbers of tokens above 100 on

FORMS.

[No. 51-H

A.T.C-51-H.

FORM 51 H

[See Art, 477, Rule 1 (c)]

(To be printed on foolscap folio)

Enquiry regarding token numbers of outstanding pre-audit bills

For the month of _____ 19

Will you please note on the reverse the token numbers of all bills received at the counter of this office, which may be outstanding in your Section on the afternoon of the _____ instant and return this memo *without fail* by the _____ morning ? It is particularly requested that auditors will include in this list all bills which have not been actually sent to the cash office, such as those which may be pending either with the G O in charge or with the Superintendent

Superintendent, P. A D.

Dated _____ 19 .

To

SUPERINTENDENT,

_____ Section.

Nos. 52 & 52-A]

FORMS.

A.T.C.-52.

FORM 52.

[See Art. 481.]

(To be printed on foolscap.)

Register of Cheques drawn. Pre-audit Pay Department.

No. of Cheque.	Amount.		
	Rs.	a.	p.

A.T.C.-52-A.

FORM 52-A.

[See Art. 481.]

Register of Cheques delivered. Pre-audit Pay Department.

No. of cheque.	To whom paid.	Voucher No.	Token No.	Description of charge.	Amount.		
					Rs.	a.	p.

Nos. 53-A & 53-B]

FORMS.

A.T.C.-53-A.

FORM 53-A.

[See Art. 483.]

(To be printed on half foolscap.)

MEMORANDUM.

_____, dated _____ 19 .

Cheque No. _____ drawn for cash paid up to . . . o'clock
in advance

Rupees _____

Rs. _____

Assistant Accountant General.

A.T.C.-53-B.

FORM 53-B.

[See Art. 487.]

(To be printed in half foolscap.)

MEMORANDUM.

Pre-audit cash
cheque payments

Amount of Vouchers paid at _____ o'clock Rs. _____

_____ Vouchers for Rs. _____ sent already,

_____ Vouchers for Rs. _____ sent herewith.

*Assistant Accountant General,**In charge, Presidency Pay Department.*

_____ 19 .

Agreed _____

A. A. O.A. A. G.D. A. G.

A T C 55

FORM 55

[See Art 491]

Schedule of the Pre-audit Payments of

..

Department

No of Voucher	Net payments	Income Tax	Recoveries creditable to service heads	I C S Fam ly Pens on Fund	Total gross pay ments	Remarks
1	2	3	4	5	6	7

By Cheque

Total by cheque						

In Cash

Total in cash						
Total by cheque and in cash						

NOTE.—A column may be added before column 5 for any other deduct ons wh ch are to be treated in the same manner

No. 55-A]

A.T.O.-55-A.

FORM 55-A.

[See Art. 491.]

DAILY CASH MEMORANDUM OF PRE-AUDIT PAYMENTS.

.....(Date).

Total No. of vouchers.	Departments.	NET PAYMENTS.			REMARKS.
		Cash.	Chequo.	Total.	

(To be printed on open royal.)

Register of Deductions from Bills paid by the Pre-audit Department during the month

19 .

Date.	No. of Voucher.	Name of Subscriber or of Person retrenched.	Period of Subscription or Allowance.	Nature of Allowance.	Money columns.	Total Deductions from each Voucher.	Daily Total of Deductions.
					As many columns as may be necessary should be opened for the funds named in Chapter 20. Columns should also be provided for deductions creditable to Advances Recoverable and for any other deductions. Income Tax deductions will be recorded in a separate schedule.		

FORMS

(No. 58)

A.1 C 58

FORM 58.

[See Art 500]

(To be printed on foolscap folio)

Register of Imperial Bank Deposits at _____
 _____ for the month of _____ 19 ____ .

Date	Receipts			Payments			Initials
Total for the month							
Deduct $\frac{\text{Receipts}}{\text{Payments}}$							
Net $\frac{\text{Receipts}}{\text{Payments}}$							

(RECEIPTS.) Classified Abstract of Small Coin Dépôts in for the month of 19 .

[See Art. 506.]

Name of Dépôt.	Small Coin Dépôt Remittances.		Mint. Remittances. (a)		Foreign Remittances.		Account between. (b)						TOTAL RECEIPTS.	
	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
TOTAL RECEIPTS ..														
Small Silver Balance decreased ..														
Nickel Balance decreased ..														
Bronze and Copper Balance decreased ..														
GRAND TOTAL ..														

(a) For Bombay and Central Revenues accounts only.

(b) This column is intended to exhibit the debits and credits on account of deficiencies in remittances from and to Small Coin Dépôts in another province.

A.T.C.-60.

Statement of Disbursers' Accounts		

[illegible]

FORM NO 61

Works Audit Register.

FORMS

[No. 61]

61
Art 552]
Register
SION
TO WORKS

Detailed Head

[illegible]

Major Head

[illegible]

FORM 61—*contd.*

PART II.—SANCTIONS TO FIXED CHARGES.

Item No.	Reference to sanction, with period for which the sanction has been accorded.	Name of work or account	SANCTIONED SCALE.				AMOUNT PAID FOR EACH MONTH.						and so on
			Name of post or nature of charge.	Monthly rate.	No.	Amount per men- sem.	*April.		*May.		*June.		
							Reference to voucher. †	Amount. †	Reference to voucher. †	Amount. †	Reference to voucher. †	Amount. †	
						Rs.	Rs. a p.					Rs. a. p.	

* Name of the month for which wages have been earned. To facilitate audit, when a sanction is noted, a line should be drawn through the spaces for all the months prior and subsequent to the period covered by the sanction.

† Entries should be made briefly, e.g., Voucher 24 for July will be entered as 24-7.

‡ Amounts paid should be entered in black ink, and unpaid amounts or fines in red ink, the entries for fines being distinguished by the letter F. Subsequent payments of unpaid amounts should be entered underneath in black ink, it being seen that they do not exceed the amounts available, as entered in red ink. Claims for arrears not included in the original claims for the month concerned should ordinarily not be admitted without full explanation of the circumstances under which they were omitted.

FORM 61--*contd*

PART III --SANCTIONS TO CONTRACTS

Item No	Reference to sanction	Name of work or Account.	Name of contractor	Stipulated date of completion of contract	• Substance of sanction (Quantities, Rates other necessary conditions etc.)	No of form of agreement (if an ordinary form is used)	REFERENCE TO PAYMENT VOUCHERS				REMARKS
							April	May	June	and so on	
1	2	3	4	5	6	7	8	9	10	11	12

* If in respect of any sanction the Gazetted Officer in charge has authorised it at audit to be conducted against the or local orders (vide Art c o 500) it on the latter should be pasted in a guard file which should be treated as an accompaniment to the Audit Register and it will suffice to quote in this column merely the reference to the pages of the file

FORM 61—contd.

PART IV.—ORDERS OF SPECIAL RECOVERIES.

Item No.	No. and date of authority or order for recovery.	Name of work or Account.	Nature of recovery.	Substance of order with name of the person from whom recovery is to be made.	Due date or dates of recovery.	Amount Recoverable.				NOTE OF RECOVERIES MADE FROM TIME TO TIME DURING THE YEAR AGAINST EACH ORDER.				REMARKS.
						Balance brought over from previous year's Register.	Recovery ordered during year	Total (cols. 7+8)	No. of voucher or account.	Month.	Amount.	Progressive total of recoveries.	Balance carried over to next year's Register.	
						7	8	9	10	11	12	13	14	15
						Rs. a. p.	Rs. a. p.	Rs. a. p.			Rs. a. p.	Rs. a. p.		

PART V—MISCELLANEOUS SANCTIONS

FORMS

311

[No. 61]

Item No	Authority No and date	Name of work or Account	Substance of order	Amount of Sanction	NOTE OF EXPENDITURE INCURRED FROM TIME TO TIME AGAINST EACH SANCTION				REMARKS
					No of voucher	Month	Amount	Progressive total	
1	2	3	4	5	6	7	8	9	10
				Rs a p			Rs a p	Rs a p	

PARTICULARS OF AWARD.				COMPLETION OF AWARD STATEMENT.				Amount of abatement of Land Revenue per annum.
Register of Land Charges for the year				Which sent to Chief Revenue Authority.				
OFFICER BY WHOM ISSUED.		No.	Date.	Amount passed, No. and voucher.	No.	Date.	Designation of Chief Revenue Authority.	
Name and designation of the officer making the award.	Amount payable to individual payees.	3	4	Area of land taken up.	Amount.	Work for which taken up.		
1	2			5	6	7	8	12
							Ra.	Ra.

* This column should be filled in only in the case of Irrigation, Navigation, Drainage and Embankment works.

NOTE.—The details of amounts entered in column 2 should work up to the total shown in column 6.

No. 63-A]

FORMS.

A. T. C. 63-A.

FORM 63-A.

[See Articles 614 and 615.]

(To be printed on foolscap folio.)

Office of the _____

Dated _____, the 19 .

Certified that the expenditure during the month of _____ 19 ,
 on the following works done by the _____ Division on behalf of
 _____ amounted to Rupees _____ (Rs.)
 and that the connected payment vouchers have been audited in this office in
 accordance with rule.

No.	Particulars.	Amount.		
		Rs.	a.	p.

(Signature.) _____

(Designation.) _____

FORMS

A. T. C.-66.

*FORM 66.

[See Article 639 to 682]

Province

Statement showing the Financial Results of Irrigation, Navigation, Embankment and Drainage Works for, and up to the end of, 19 -19 .

GENERAL FINANCIAL RESULTS TO END OF 19 19		FINANCIAL RESULTS OF THE YEAR 19 19 .																		
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Names of works	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	Number of Works.	Miles	Miles	Miles	Estimated cost of construction (direct and indirect)	Date of completion of work.	Date when system first came into operation.	Total capital outlay (direct and indirect).	Accumulated arrears of interest.	Accumulated surplus revenues.	Total sum at charge (Columns 7 and 8)	Gross receipts (direct and indirect)	Working expenses (direct and indirect)	Net Revenue.	Percentage of capital outlay, Column 7	Per centage on sum at charge, Column 10	Interest.	Net profit	Not less.	Area irrigated.	Percentage of working expenses to receipts (Column 11 to Column 12)

*The instructions in Article 682 regarding the printing of the working forms should be borne in mind

L. T. C.-67.

FROM

[See Arti

Broadsheet of Public

[illegible]

Broadsheet of Public Works Cheques.

[See Article 650.]

[illegible]

[See Article 690.]

Broadsheet of Public Works Remittances to Treasuries

Serial No.	Divisions	Treasury ca.	Outstanding services from last year	APRIL.			MAY.			And so on
				Cash remitted by Public Works Officers	Remittances acknowledged by Treasury Officers	Differences at end of month	Cash remitted by Public Works Officers	Remittances acknowledged by Treasury Officers	Differences at end of month	
		Rs p	Rs p	Rs p	Rs p	Rs p	Rs p	Rs p		
		</								

FORM 70.

Deleted.

FORM 71.

Deleted.

FORM 72.

Deleted.

[See Article 730]

(To be printed on foolscap)

Register of insufficient or otherwise irregular sanctions accorded by

Serial No	REFERENCE TO SANCTION			Particulars of sanction	Amount of sanction	Reason for challenge	Particulars of correspondence	Final disposal	Totals of the officer passing the sanction	EXPENDITURE INCURRED AGAINST THE SANCTION IF ANY BEFORE RECTIFICATION		
	Authority	No.	Date							Month in which it ap- peared	Amount	Totals of Super- intendent

[See Article 735.]

Confidential Index Card of Government Servants responsible for Financial Irregularities.

Name of Government Servant

FINANCIAL IRREGULARITIES.				*STATE OF ACCOUNTS DISCOVERED AT INSPECTIONS BY AUDIT OFFICERS.			
Year.	Name of serious irregularity committed— with brief particulars.	Reference to connected papers to enable the item to be traced.	Orders or comments of local Government including disciplinary action, if any.	Year of inspection.	Division, Treasury or other office inspected.	Inspecting Officer's remarks as to state of accounts.	Initials†.

* This column should be left blank if the officer at fault is not the head of an office requiring inspection.

† The dated initials of the auditor making the entries, and of the accountant and the Gazetted Officer examining them, should be placed in this column against each item. Entries made on different dates should be so arranged that the dated initials of the auditor against them will indicate the date on which the entries were made.

[See Articles 739 and 745 to 750]

Objection Statement
(PUBLIC WORKS TRANSACTIONS)

Statement of Expenditure under objection in the Accounts of *Division, for the month of* *19* .
PART I—OBJECTIONS REGARDING ESTIMATES AND APPROPRIATIONS FOR WORKS.

Item No	No of Works Expenditure	Name of work (with amount of sanctioned estimate to be shown in red ink)	UP TO DATE EXPENDITURE UNDER OBJECTION				Explanation of Divisional Officer	Remarks by Superintending Engineer	To be filled in the Audit Office
			Want of sanctioned estimate	Excess over sanctioned estimate	Want of appropriation	Excess over appropriation			
		<p>† Total up to date amount of expenditure held under objection on these grounds including that pertaining to the works detailed in this Part</p> <p>Last of works the progressive expenditure on which has not yet exceeded the limits of the powers of the Divisional Officer to sanction on and estimate or pass as an excess, as the case may be but regarding which no intimation of the sanctions or orders of the Divisional Officer or higher authority has reached the Audit Office</p> <p>Other objections, i.e., objections which it is definitely known cannot be removed without the orders of the Superintending Engineer or higher authority</p>	Rs	Rs	Rs	Rs			How disposed of

* In nearest Rupees.

† All entries relating to the total amount of expenditure under objection should be shown in red ink.

PART II.—MISCELLANEOUS OBJECTIONS.

FORMS.

TO BE FILLED IN THE
AUDIT OFFICE.

How disposed of

Remarks by
Superintending
Engineer.Explanation of
Divisional
Officer.Particulars of
objection.AMOUNT
UNDER
OBJECTION.Vouchers
awarded.

Other items.

*Rs.

*Rs.

Particulars.

No. of voucher or item in
the schedule concerned
(with name of Schedule).Item
No.

† Total amount of objections awaiting to
adjustment (including those relating to
the items detailed in this Part).

is nearest rupees.
to the total amount of expenditure under objection should be shown in red ink.

[See Arts 743 and 757 to 767]

Objection Book and Adjustment Register
(PUBLIC WORKS TRANSACTIONS)
Class of Objection

Item No	Name of Work Particulars of Item	BALANCE BROUGHT FORWARD		APRIL		AND SO ON	SUPPLEMENTARY COUNTS AG		Reference to the order, account, voucher or other documents justifying the removal of objection	† Remarks (including particulars of corres- pondence and action taken)
		Year from which out standing	Amount	† Amount placed under objection	† Amount cleared		Amount placed under objection	Amount cleared		
			* Rs	* Rs	* Rs		* Rs	* Rs		

* In nearest rupees

† The amount placed under objection during the month or the amount cleared during the month should be noted in black or blue ink and the progressive totals should be shown in green ink, e.g. 100 200 and so on

† This column should be filled in only in respect of 'Miscellaneous Objections'

FORMS

[No. 77]

A. T. C -77.

FORM 77

[See Art 774]

(Full size)

Retrenchment Slip

Accountant General's Office

Dated 19

To

Please note that the Treasury Officer, _____, has been
 instructed to recover from the next Pay Travelling bill presented by you the
Contingent Mr
 amount named below in the manner indicated

COUNTERFOIL

Drawing Office—

Treasury of payment—

 Voucher { No
 Date

Amount to be recovered Rs

To be recovered in

Reasons

Disallowed by countersigning Authority

Pay overdrawn

Travelling allowance overdrawn

For explanation see reverse

He should immediately forward any representation he may have to make, in order
 that if it is accepted the retrenchment order may be withdrawn or modified

No

Copy forwarded to the Treasury Officer, _____, for information and guidance

Assistant Accountant General.

NOTE —In the copy sent to the Treasury Officer, the entry " for explanation see reverse"
 should be scored through no such explanation being required by the Treasury Officer.

Noted in the Objection Book

Au

FORMS.

[No. 78]

78.

793 and 794.]

an open sheet of medium)

for the month of

19

Nature of Objection.	Subsequent Reminders, etc	MODE OF ADJUSTMENT							
		MONTH IN WHICH ADMITTED IF FINALLY PASSED			IF DISALLOWED, THE ACCOUNT IN WHICH THE ITEM IS CREDITED OR THE NUMBER OF THE VOUCHER FROM WHICH IT IS RECOVERED				
		Month	Amount of each portion admitted			Date of Credit or No of Voucher	Amount		
11	12	13	14			15	16		
			Rs	a	p		Rs	a	p
			</						

[See Arts. 785 to 793.]

for the month of

A. T. C. 79.

(Condensed form representing a medium form)

(Condensed form representing a medium form)

AMOUNT ADJUSTED USED:

Adjustment Register (other than Public Works Transactions) of

ITEMS ADJUSTED
NOT AWAITING
FISCAL CLEAR-
ANCE.

ORIGINAL

SCARCITY

No. of
Voucher or
date of
Receipt.

Objection Book Item No.

Month
of
Adjustment.Period
of
Account.Advances
Recover-
able.

Credits.

Debits.

For want
of detailed
Bill.For
other
res-
cou.Cash
Recoveries
of
Service
payments.

a. Recovered in cash by Collector.

b. Debited from Bill.

c. By transfer entry No.

d. Referred to.

e. Admitted on detailed bill.

f. Admitted on stamped voucher.

g. Admitted on explanation in

h. Admitted on statement.

i. Objection Statement.

j. Admitted on sanction of com-
petent authority.Initials of
Superin-
tendent.

FORMS.

This month is of course, the account
month, the month in which ac-
counts adjustment is made.Aug.
34 of Aug. '21.
64 of Aug. '21.When adjustment is effected in any of the ways noted here, it will suffice to quote the corresponding letter; other letters can be added at discretion, according to
circumstances.

FORMS

[No 80-A

Month	Original $\frac{\text{cred ts}}{\text{deb ts}}$	Adjusting $\frac{\text{Cred ts}}{\text{Debits}}$	Net difference	Explanation of difference
April				
Difference up to April				
Add—May				
Difference up to May				
Add—June				
Difference up to June	C			
and so on				

[See

(Representing one open

Abstract of Objections of

Month of Objection.	Objected to	Adjusted in April, 1921.	Adjusted in May.	Adjusted in June.	Adjusted in July.	Adjusted in August.	Adjusted in Septem- ber.
Balance of 1917-18 ..							
Balance ..							
„ of 1918-19 ..							
Balance ..							
„ of 1919-20 ..							
Balance ..							
„ of 1920-21 ..							
Balance ..							
April 1921 ..							
Balance ..							
May ..							
Balance ..							
June ..							
Balance ..							
July ..							
Balance ..							
August ..							
Balance ..							
September ..							
Balance ..							
October ..							
Balance ..							
November ..							
Balance ..							
December ..							
Balance ..							
January 1922 ..							
Balance ..							
February ..							
Balance ..							
March ..							
Balance ..							
March Final ..							
Balance ..							
TOTAL ..							
Balance ..							

N. B.—The balance at the end of every

FORM 87.

[See para. 11, Appendix 11.]

ESTABLISHMENT AUDIT REGISTER.

For the years commencing from the 1st April 19 .

Personal pay

Reserved/Transferred.

Voted /Non-voted.

Major-Head

Minor Head

Sub-Head

Name.	Scale of pay and allowances.	Date of increment.	April.	May.	June.	And so on for other months.	REMARK

FORM 89.

[See para. 6, Appendix II.]

FLY LEAF OF AUDIT REGISTER.

[Simplified Form.]

Month.	Last month's figure and changes during the month.	Changes for the whole month, + increase, — decrease, A.	Changes for broken periods, + increase, — decrease, B.
		Rs. A.	Rs. A.
April 19	Last month's figure as per column A.	2,759 0	..
	Add changes on account of		
	Deduct casualties as per column 7 of pay bill .. ..	..	..
	Add—changes on account of increments	+16 0	+12 0
	Total ..	2,595 0	12 0
	Add—as per column A. ..	..	2,595 0
	Total for the whole month ..	2,595 0	2,607 0
May 19 and so on for other months .. ..	..	2,595 0	..
	
		18 0	14 0
	Total ..	2,613 0	14 0
	Add—as per column A. ..	..	2,613 0
		..	2,627 0

FORM 90.

[See Rule 1, Appendix 15]

(To be printed on foolscap—both sides)

PERSONAL PASSAGE ACCOUNT.

Children.

Service _____ A.—Name _____ Sex _____ Date of birth _____
 Name of Officer _____ Date of appointment _____ B— " " " "
 Date of birth _____ C— " " " "
 Name of Wife _____ Date of Marriage _____ D— " " " "
 E— " " " "
 F— " " " "

FORMS.

[No. 90]

Explanatory Details of Entry	Self		Wife		CHILDREN						Remarks	
	No. and Date of Voucher	Amount admissible and Total pay- ment.	No. and Date of Voucher	Amount admissible and Total pay- ment.	A	B	C	D	E	F	Amount admissible and Total pay- ment.	Remarks
		£ s d		£ s d	No. and Date of Voucher	Amount admissible and Total pay- ment.	No. and Date of Voucher.	Amount admissible and Total pay- ment.	No. and Date of Voucher	Amount admissible and Total pay- ment.	No. and Date of Voucher	Amount admissible and Total pay- ment.
		£ s d		£ s d		£ s d		£ s d		£ s d		

NOTE.—It may not be necessary to balance the account every time a payment is made

FORM 89.

[See para. 6, Appendix II.]

FLY LEAF OF AUDIT REGISTER.

[Simplified Form.]

Month.	Last month's figure and changes during the month.	Changes for the whole month, + increase, — decrease, A.	Changes for broken periods, + increase, — decrease, B.
		Rs. A.	Rs. A.
April 19	Last month's figure as per column A.	2,759 0	..
	Add changes on account of		
	Deduct		
	casualties as per column 7 of pay bill . . . .	..	..
	Add—changes on account of increments	+16 0	+12 0
	Total	2,595 0	12 0
	Add—as per column A. . . .	..	2,595 0
	Total for the whole month . .	2,595 0	2,607 0
May 19 and so on for other months . . . .	..	2,595 0	..
	
		18 0	14 0
	Total	2,613 0	14 0
	Add—as per column A. . . .	..	2,613 0
		..	2,627 0

FORM 91.

[See Rules 1, 3, 4, 7, 11 and 19, Appendix 15.]
(To be printed on foolscap folio and verso.)

A. I. O.-91.

No. _____

Mr. _____

Service is authorised to engage the following passengers at a maximum cost as indicated against each—

Single Return	for Self	Maximum cost.
..	..	£
..	(Name)	£
..	(Name)	£
..	(Name)	£

TOTAL .. £

The passengers named in this voucher are entitled to the free conveyance of baggage to the following limits—

For self ..	..	cwts.
For wife ..	..	cwts.
For children ..	..	cwts.
Total ..	cwts.*	

STATION _____

Date _____

Accountant General.

* N. B.—See notes 2 and 3 of the Rules for the Accounting and Auditing of the Passage Concessions (reprint).

FORMS.

[No. 92]

A. T. C.-92.

FORM 92.

[See Rules 1, 8, 11 and 19, Appendix 15.]

(To be printed on foolscap folio)

Certified that the following amounts in the Personal Passage Account
are at credit of each person for whom Mr _____ of _____
service is entitled to take a passage :—

					Amount at credit.	
Self	..	..	..	..	..	£
Wife	..	.	..	..	..	£
	(name)					
Child	..	..	..	..		£
	(name, age and sex).					
Child	..	..	..	..	..	£
	(name, age and sex).					
					<hr/>	
Total					..	£

Accountant General.

STATION _____

Dated _____

No. 93]

FORMS.

A. T. C.-93.

FORM 93.

[See Rule 6, Appendix 15.]

(To be printed on foolscap folio.)

Mr. _____

is informed that the final payment on account of the cost of the following $\frac{\text{passage}}{\text{passages}}$ has been made to (name of the steamship Company or the Agent of that Company or of the Passenger Agent) to-day and that the Personal Passage $\frac{\text{account}}{\text{accounts}}$ of the $\frac{\text{person}}{\text{persons}}$ concerned $\frac{\text{has}}{\text{have}}$ been debited with the $\frac{\text{amount noted against it}}{\text{amounts noted against each}}$ which $\frac{\text{represents}}{\text{represent}}$ the cost as defined in Regulation 2 (c) in Schedule IV of the Superior Civil Services Rules, subject to the limit prescribed in Regulation 8.

$\frac{\text{Single}}{\text{Return}}$	_____	class passages between _____	& _____
for Self	..	..	..
„ Wife	..	..	..
„ Child (name)	..	..	..
„ „ („)

2. He is requested to intimate to this office either direct or through the High Commissioner, immediately any change is made in the itinerary of the person/persons concerned.

Accountant General.

STATION _____

Dated _____

A. T. C. 94.

FORM 94.

[See Rules 1, 7, and 19, Appendix 1.]

(To be printed in foolscap folio and machine numbered and bound in books of 50 forms each.)

No _____

With reference to Form 93, issued under my _____

No _____, dated _____, Mr _____

is informed that, within the amounts noted below, he is entitled to draw railway fares under Regulations 8 and 12 in Schedule IV to Superior Civil Services Rules

Maximum amount admissible

Self

Wife

Child (name, age and sex)

No _____

With reference to Form 93 issued under my _____

No _____, dated _____, Mr _____

is informed that within the amounts noted below, he is entitled to draw railway fares under Regulations 8 and 12 in Schedule IV to Superior Civil Services Rules

Maximum amount admissible

Self

Wife

Child (name, age and sex)

FORM 94

[No

[See Rules 10, 11, 12 and 13, Appendix 15.]
 (To be printed on double foolscap on both sides.)

PASSAGE CONCESSIONS.

Register of Sanctions and Payments.

Serial No.	Names.	Maximum cost of passage admissible.	Name of Steamship Coy. and of the Agent of that Coy. or of the Passenger Agent.	Date of embarkation.	Journey.		Authority No. and date.	Sterling cost of passages as defined in regulations 2 (c) and of railway fares subject to a limit prescribed in Regulation 8.	Amount to be paid in rupes.	Voucher No. and date.	Actual payments in Rupees.										Remarks.	
											April.	May.	June.	July.	August.	September.	And so on from October to March.	March final.	Total.	April and May next year.		

FORMS.

[illegible]

[illegible]

Note of Posting of Corrections—contd.

[illegible]

